



# FAIRFAX COUNTY PARK AUTHORITY

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## M E M O R A N D U M



**TO:** Chairman and Members  
Park Authority Board

**VIA:** Michael A. Kane, Director

**FROM:** Miriam Morrison  
Chief Financial Officer

**DATE:** February 1, 2006

### *Agenda*

#### **Budget Committee**

**Wednesday, February 8, 2006 – 4:45 p.m.**

**Board Room – Herrity Building**

**Chairman: Kenneth G. Feng**

1. FY 2006 Second Quarter Budget Status - Fund 001, Park Authority General Fund - Information\*
2. FY 2006 Second Quarter Budget Status - Fund 170, Park Authority Revenue Fund - Information\*
3. FY 2006 Second Quarter Utility Update - Fund 170, Park Authority Revenue Fund - Discussion\*
4. FY 2006 Third Quarter Budget Review - Fund 001, Park Authority General Fund - Action\*
5. FY 2006 Third Quarter Budget Review - Fund 170, Park Authority Revenue Fund - Information\*
6. FY 2006 Third Quarter Review - Fund 370, Park Authority Bond Construction Fund - Information\*
7. FY 2006 Third Quarter Review - Park Capital Improvement Fund, Fund 371 - Action\*
8. Allocation of Previously Appropriated Funds from General Park Improvement Projects - Action\*

\*Enclosures

cc: Timothy K. White  
Leadership Team

## **INFORMATION**

### FY 2006 Second Quarter Budget Status as of December 31, 2005 - Fund 001, Park Authority General Fund

#### **Revenue**

The Park Authority's General Fund revenue as of second quarter is \$900,662 versus \$928,228 in the prior year. This represents a decrease of 2.97% as compared to this point last year. The decline in revenue of \$27,566 results primarily from the decline in the number of trips and tours due to lower enrollment in the first quarter of the current fiscal year.

As of the second quarter status, it is projected that total General Fund revenue for the year will come in at approximately the same level as FY05, or \$2.5M. No adjustments are being made to General Fund Revenue for the Third Quarter Review.

#### **Expenditures**

Overall General Fund expenditures are \$11.72M as compared to \$10.49M last year at this time. This is an increase of \$1.23M, or 11.8%.

The second quarter Personnel Expenses (Character 20) are \$9.82 million as compared to \$9.02 at this time last year. Most of this increase, \$696k, is due to the one additional payroll that hit in December that did not get booked until January in FY05. The remaining increase is due to pay for performance which is budgeted. Overall personnel services are expected to be in line with the budget.

Operating Expenses (Character 30) are \$2.78 million as compared to \$2.66 million last year. Operating expenditures are higher primarily due to higher utility (natural gas and electric) and fuel costs. Utilities are expected to exceed the budget by \$93k and fuel is expected to exceed the budget by \$123k (\$108k from DVS, \$17k from direct vendors) for this fiscal year. Inter-agency billings such as PC replacement, vehicle replacement and mainframe charges have increased over the previous year, but so have the budget appropriations for these categories. A request will be made for General Fund expenditure overages for both fuel and utilities at the Third Quarter Budget Review.

Capital Equipment (Character 60) is \$126,497 and will be fully spent by the end of the fiscal year.

Board Agenda Item  
February 22, 2006

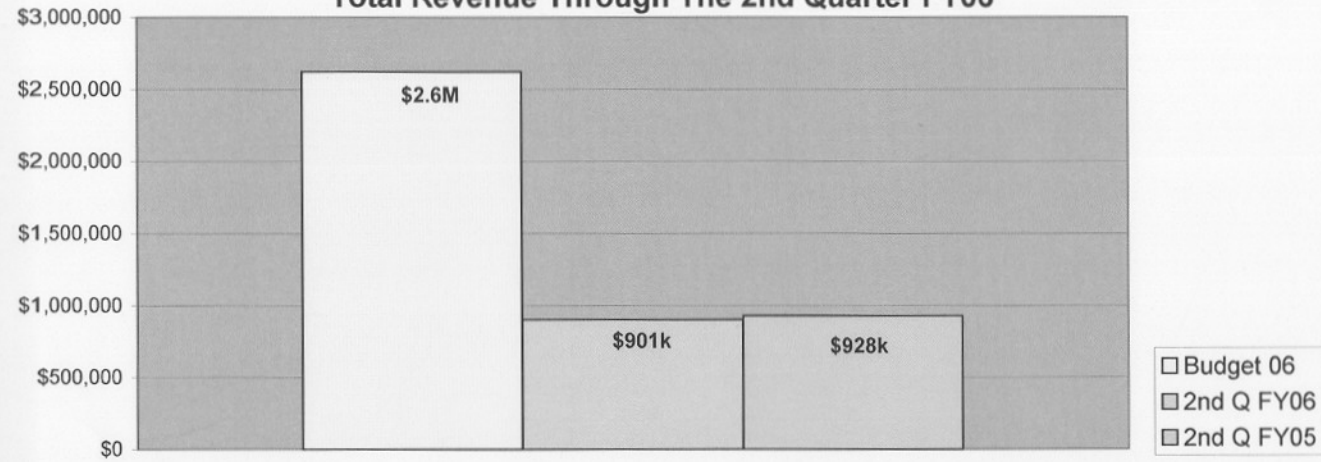
ENCLOSED DOCUMENTS:

Attachment 1: Total Revenue through the 2<sup>nd</sup> Quarter FY06  
Attachment 2: Total Expenditures through the 2<sup>nd</sup> Quarter FY06  
Attachment 3: Expenses by Division through the 2<sup>nd</sup> Quarter FY06  
Attachment 4: Revenue and Expenditures - As of December 31, 2005

STAFF:

Michael A. Kane, Director  
Timothy K. White, Chief Operating Officer  
Miriam C. Morrison, Director, Administration Division  
Seema Ajrawat, Fiscal Administrator  
Susan Tavallai, Senior Budget Analyst

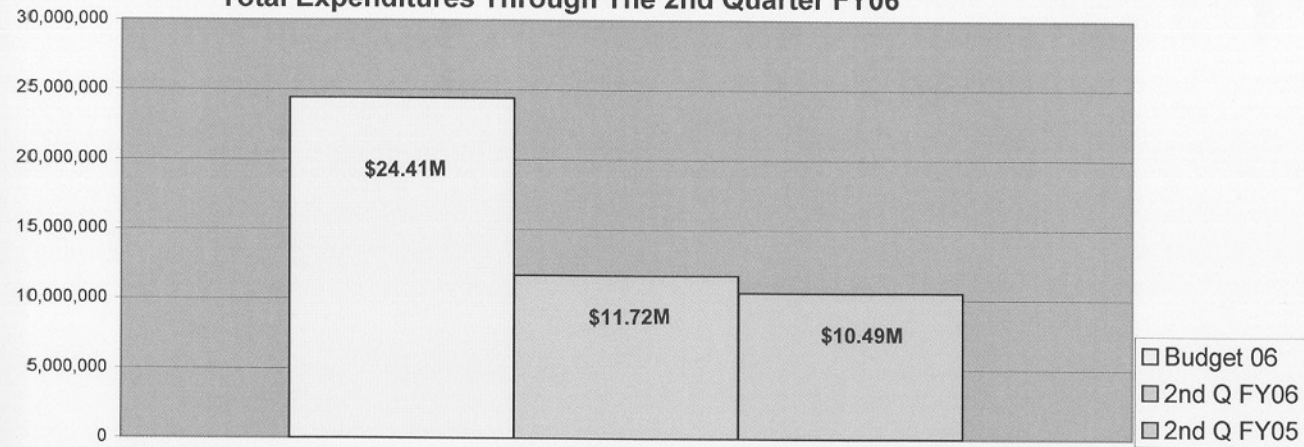
**Park Authority General Fund  
Total Revenue Through The 2nd Quarter FY06**



REVENUE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year To Date
FY06 Budget	\$2,620,971	\$2,620,971			\$2,620,971
FY2006	\$680,106	\$220,556			\$900,662
FY2005	\$700,571	\$227,657			\$928,228
Variance	(\$20,465)	(\$7,101)			(\$27,566)
% of 06 Budget	25.95%	8.42%			34.36%
% of 05 Budget	24.64%	8.01%			32.64%

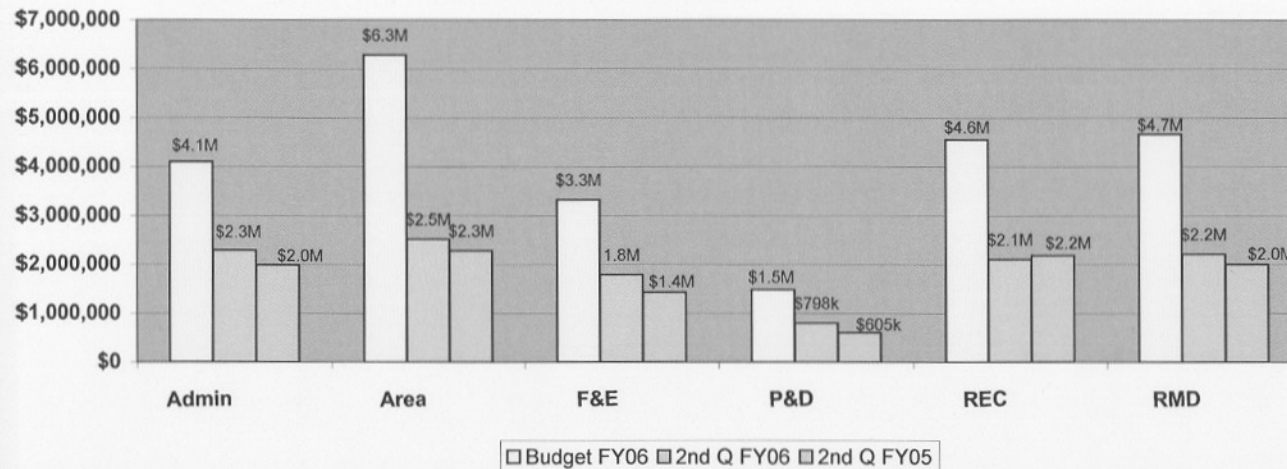


**Park Authority General Fund  
Total Expenditures Through The 2nd Quarter FY06**



EXPENDITURES	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year To Date
FY06 Budget	\$24,407,017	\$24,407,017			\$24,407,017
FY2006	\$5,418,184	\$6,300,581			\$11,718,765
FY2005	\$5,469,651	\$5,015,955			\$10,485,606
Variance	-\$51,467	\$1,284,626			\$1,233,159
% of 06 Budget	22.20%	25.81%			48.01%
% of 05 Budget	23.62%	21.66%			45.29%

**Park Authority General Fund  
Expenses by Division  
Through The 2nd Quarter FY06**



EXPENDITURES	Admin	Area	F&E	P&D	REC	RMD	Total
FY06 Budget	\$4,097,713	\$6,285,602	\$3,326,485	\$1,482,108	\$4,550,752	\$4,664,357	\$24,407,017
FY2006 2ndQtr	\$2,289,534	\$2,520,193	\$1,792,157	\$797,782	\$2,108,364	\$2,210,735	\$11,718,765
FY2005 2nd Qtr	\$1,986,517	\$2,283,025	\$1,429,332	\$605,384	\$2,183,214	\$1,998,133	\$10,485,605
Variance	\$303,017	\$237,168	\$362,825	\$192,398	(\$74,850)	\$212,602	\$1,233,160
% of 06 Budget	55.87%	40.09%	53.88%	53.83%	46.33%	47.40%	48.01%
% of 05 Budget	52.23%	38.43%	48.32%	41.78%	48.89%	44.04%	45.29%

FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND, FUND 001  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006 (Y-T-D)			2005
	REVENUE/	ENCUMBRANCES/	BALANCE	Y-T-D
	EXPENDITURES	RESERVATIONS		ACTUAL
ACTUAL				
TOTAL AGENCY				
\$21,151,604	\$9,817,827	\$0	\$11,333,777	\$9,016,479
\$5,405,110	\$2,775,232	\$1,239,658	\$1,390,220	\$2,658,492
\$300,000	\$126,497	\$17,210	\$156,293	\$0
\$26,856,714	\$12,719,556	\$1,256,868	\$12,880,290	\$11,674,971
(\$2,449,697)	(\$1,000,791)	\$0	(\$1,448,906)	(\$1,189,365)
\$24,407,017	\$11,718,765	\$1,256,868	\$11,431,384	\$10,485,606
\$2,620,971	\$900,662	\$0	\$1,720,309	\$928,228
\$21,786,046	\$10,818,103	\$1,256,868	\$9,711,075	\$9,557,378



FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND, FUND 001  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

**ADMINISTRATION**

<b>Expenditures:</b>					
Personnel Services	\$2,832,695	\$1,342,338	\$0	\$1,490,357	\$1,169,198
Operating Expenses	\$1,265,018	\$947,196	\$753,562	(\$435,740)	\$817,319
Capital Equipment	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,097,713</b>	<b>\$2,289,534</b>	<b>\$753,562</b>	<b>\$1,054,617</b>	<b>\$1,986,517</b>

**AREA MANAGEMENT**

<b>Expenditures:</b>					
Personnel Services	\$6,638,785	\$2,713,733	\$0	\$3,925,052	\$2,492,154
Operating Expenses	\$973,467	\$421,811	\$73,208	\$478,448	\$406,224
Capital Equipment	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$7,612,252</b>	<b>\$3,135,544</b>	<b>\$73,208</b>	<b>\$4,403,500</b>	<b>\$2,898,378</b>
<b>Less: Recovered Costs</b>	<b>(\$1,326,650)</b>	<b>(\$615,351)</b>	<b>\$0</b>	<b>(\$711,299)</b>	<b>(\$615,352)</b>
<b>Total Expenditures</b>	<b>\$6,285,602</b>	<b>\$2,520,193</b>	<b>\$73,208</b>	<b>\$3,692,201</b>	<b>\$2,283,026</b>

FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND, FUND 001  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

**F & E MAINTENANCE**

**Expenditures:**

Personnel Services	\$1,738,895	\$897,896	\$0	\$840,999	\$807,029
Operating Expenses	\$1,287,590	\$767,764	\$30,314	\$489,512	\$622,303
Capital Equipment	\$300,000	\$126,497	\$17,210	\$156,293	\$0
<b>Total Expenditures</b>	<b>\$3,326,485</b>	<b>\$1,792,157</b>	<b>\$47,524</b>	<b>\$1,486,804</b>	<b>\$1,429,332</b>

**PLANNING & DEVELOPMENT**

**Expenditures:**

Personnel Services	\$2,562,723	\$1,157,068	\$0	\$1,405,655	\$1,164,861
Operating Expenses	\$42,432	\$26,154	\$0	\$16,278	\$14,535
Capital Equipment	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,605,155</b>	<b>\$1,183,222</b>	<b>\$0</b>	<b>\$1,421,933</b>	<b>\$1,179,396</b>
<b>Less: Recovered Costs</b>	<b>(\$1,123,047)</b>	<b>(\$385,440)</b>	<b>\$0</b>	<b>(\$737,607)</b>	<b>(\$574,013)</b>
<b>Total Expenditures</b>	<b>\$1,482,108</b>	<b>\$797,782</b>	<b>\$0</b>	<b>\$684,326</b>	<b>\$605,383</b>

FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND, FUND 001  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	
REC ACTIVITIES				
\$3,011,710	\$1,631,048	\$0	\$1,380,662	\$1,498,064
\$1,539,042	\$477,316	\$325,196	\$736,530	\$685,150
\$0	\$0	\$0	\$0	\$0
\$4,550,752	\$2,108,364	\$325,196	\$2,117,192	\$2,183,214
\$2,620,971	\$900,662	\$0	\$1,720,309	\$928,228
\$1,929,781	\$1,207,702	\$325,196	\$396,883	\$1,254,986

<b>RESOURCE MANAGEMENT</b>					
<b>EXPENDITURES:</b>					
Personnel Services	\$4,366,796	\$2,075,744	\$0	\$2,291,052	\$1,885,173
Operating Expenses	\$297,561	\$134,991	\$57,378	\$105,192	\$112,961
Capital Equipment	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$4,664,357</b>	<b>\$2,210,735</b>	<b>\$57,378</b>	<b>\$2,396,244</b>	<b>\$1,998,134</b>

## INFORMATION

### FY 2006 Second Quarter Budget Status as of December 31, 2005 - Fund 170, Park Authority Revenue Fund

#### **Revenue**

Total Revenue collected year to date is \$13,680,311 as compared to \$12,361,872 in the prior year, an increase of \$1,318,439, or 11%. Year to date revenues reflect higher levels primarily due to the addition of two new revenue generating sites, Cub Run RECenter (\$755,090 YTD) and Laurel Hill Golf Club (\$422,232 YTD).

Revenue receipts for the **Golf Enterprises cost center** are \$4,775,706 as compared to \$4,193,701 last year at this time, higher by 14% overall. Excluding Laurel Hill, golf revenues are up 3.8% over the prior year.

The Revenue for the **Rec Activities cost center** (comprised of RECenters, Lakefront Parks, and Park Services Administration) is higher at \$8,050,577 as compared to \$7,411,169 last year to date, or 8%, as follows:

- RECenter revenue of \$6,569,763 is up \$602,098 as compared to the prior year. Excluding Cub Run, RECenter Revenues are down 2.5% from the prior year. This is due to the revenue impact of renovation closures at South Run and George Washington RECenters, which are behind prior year revenue by \$247,289 and \$69,654 respectively. The negative revenue impact of the closures was not known or included in the FY06 revenue projection at the time the budget was submitted. This will impact projected revenues for the year.
- Lakefront Park revenue of \$1,280,599 is virtually unchanged from the prior year, down only \$2,422.
- Park Services Administration revenue of \$200,215 is up \$39,732 over the prior year. This revenue is primarily from advertisements in Parktakes.
- Revenue from the **Resource Management Division cost center** is \$586,413 as compared to \$539,640 last year at this time. This is an increase in revenue of \$46,733, or 8%. Revenue, however, will not meet budget projections of \$1.4M due to instructor-led class programs that have not yet acquired a full class programming schedule. This decrease in revenue will be fully offset by unspent expenditures.

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- Revenue from the **Administration cost center** is \$267,615 as compared to \$217,362 last year at this time. This is an increase in revenue of \$50,253 or 23%. This revenue is primarily from Park rental units, donations, and pooled interest.

Based on current projections, the total Fund 170 fund Revenue is not expected to meet the budgeted revenue target of \$33.2 million. The budget, current projection, and difference are shown below by cost center and their components:

**Revenue Projections:**

<b>Cost Center</b>	<b>FY 2006 Revenue Budget</b>	<b>Current Revenue Projection</b>	<b>Difference</b>	<b>Diff. as a % of Budget</b>
Golf Enterprises	<b>\$9,904,875</b>	<b>\$9,805,663</b>	<b>(\$99,212)</b>	-1.0%
Rec Activities Units:				
RECenters	\$18,552,653	\$18,214,091	(\$338,562)	
Lakefront Parks	\$2,516,952	\$2,516,952	\$0	
Park Services Admin	\$301,300	\$350,000	\$48,700	
Total Rec Activities.....	<b>\$21,370,905</b>	<b>\$21,081,043</b>	<b>(\$289,862)</b>	-1.4%
Resource Management	<b>\$1,422,970</b>	<b>\$1,322,478</b>	<b>(\$100,492)</b>	-7.1%
Administration	<b>\$490,692</b>	<b>\$548,677</b>	<b>\$57,985</b>	11.8%
<b>Total Revenue Fund</b>	<b>\$33,189,442</b>	<b>\$32,757,861</b>	<b>(\$431,581)</b>	-1.3%

This projected revenue represents a total revenue shortfall of 1.3% from the budget.

**Expenditures**

Total Expenditures year to date are \$16,535,469 as compared to \$13,810,928 in the prior year, an increase of \$2,724,541, or 20%. Year to date expenditures reflect higher levels due primarily due to the addition of two new sites, Cub Run RECenter and Laurel Hill Golf Club, the inclusion of an additional payroll (\$712k) in the current fiscal, as well as higher than anticipated utility costs.

Personnel Services (Character 20) are projected to come in under the appropriated budget of \$21.3M by approximately \$200k and this savings will be used to manage overages in operating expenses.

Operating Expenses (Character 30) are much higher than anticipated primarily due to higher utility costs due to rate increases as well as usage. Operating costs will be closely managed and cost containment strategies will be implemented to decrease expenditures to offset higher utility expenses.



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February 22, 2006

Capital Equipment (Character 60) will also be managed to offset the decreases needed in operating expenditures.

(See Attachment 10 for more detail)

**Net Revenue**

Net revenue year to date indicates a second quarter shortfall of (\$2.85M) as compared to (\$1.45) last year at this time. The net revenue is lower than last year to date by (\$1.4M) primarily due to an extra pay period recorded in this fiscal year (\$712k), the net impact of the renovation at South Run RECenter, higher utility costs incurred in this fiscal year and Laurel Hill start-up costs.

The current budgeted Net Revenue of \$663,228 will not be achieved due to unbudgeted expenditure impacts incurred in this fiscal year. Expenditures will be managed to achieve the maximum possible net revenue for year end.

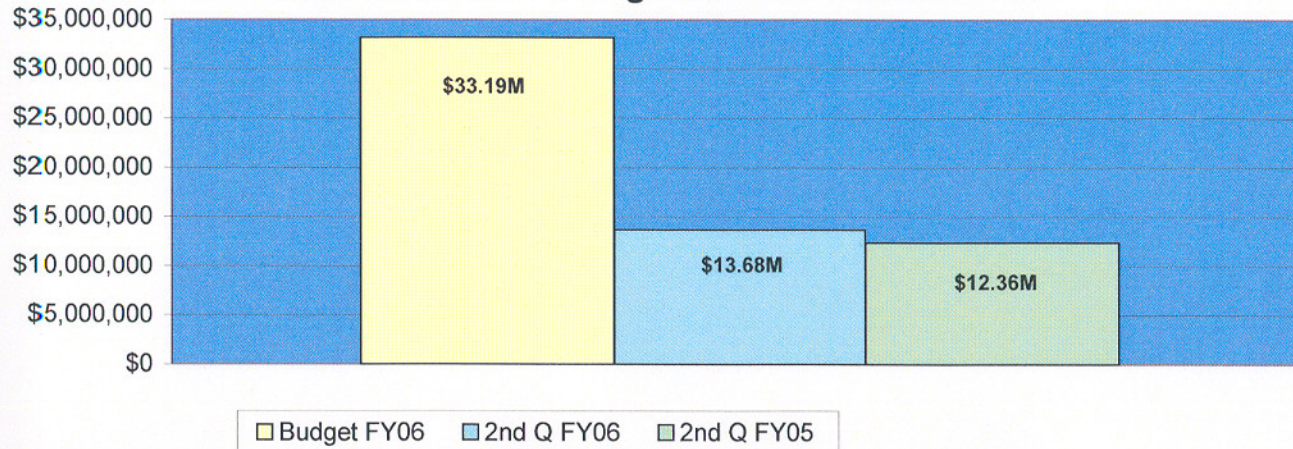
**ENCLOSED DOCUMENTS:**

- Attachment 1: Total Revenue through the 2<sup>nd</sup> Quarter FY06
- Attachment 2: Revenue by Division through the 2<sup>nd</sup> Quarter FY06
- Attachment 3: Total Expenditures through the 2<sup>nd</sup> Quarter FY06
- Attachment 4: Expenditures by Division through the 2<sup>nd</sup> Quarter FY06
- Attachment 5: Net Revenue through the 2<sup>nd</sup> Quarter FY06
- Attachment 6: Net Revenue Summary by Division through the 2<sup>nd</sup> Quarter FY06 vs. FY05
- Attachment 7: Quarterly Trends
- Attachment 8: Cumulative Trends
- Attachment 9: Revenue and Expenditures as of December 31, 2005
- Attachment 10: Park Services Division - FY 2006 Revenue Fund 2<sup>nd</sup> Quarter Status
- Attachment 11: Revenue/Expenditure Analysis

**STAFF:**

Michael A. Kane, Director  
Timothy K. White, Chief Operating Officer  
Miriam C. Morrison, Director, Administration Division  
Seema Ajrawat, Fiscal Administrator  
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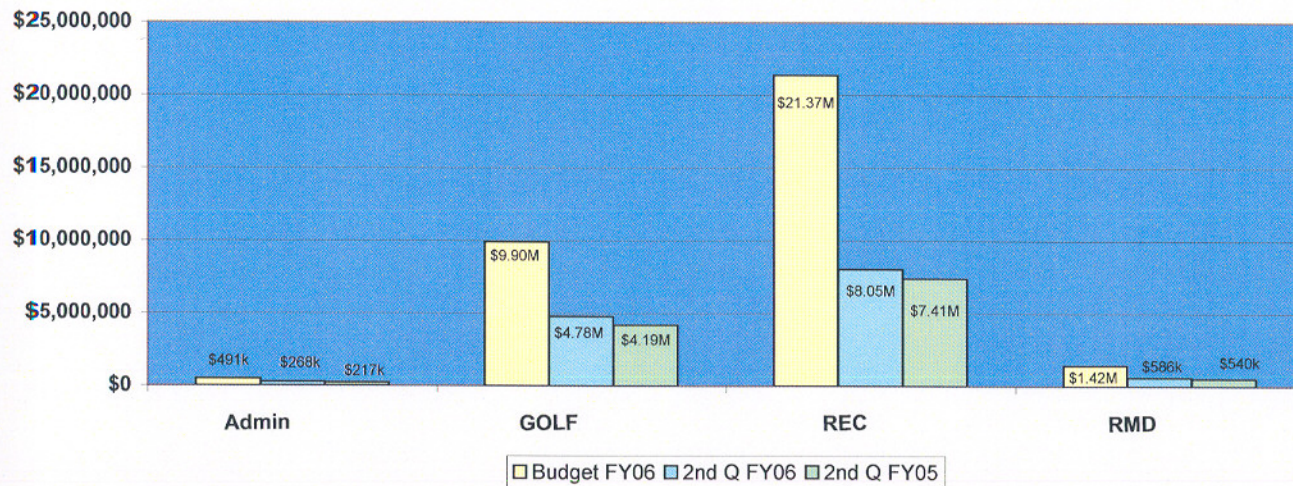
**Park Authority Revenue Fund (170)**  
**Total Revenue Through The 2nd Quarter FY06**



Revenue	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year to Date
FY06 Budget	\$33,189,442	\$33,189,442			\$33,189,442.00
FY06	\$8,036,697	\$5,643,614			\$13,680,311
FY05	\$7,513,736	\$4,848,136			\$12,361,872
Variance	\$522,961	\$795,478			\$1,318,439
% of FY06 Budget	24.21%	17.00%			41.22%
% of FY05 Budget	23.32%	15.05%			38.36%



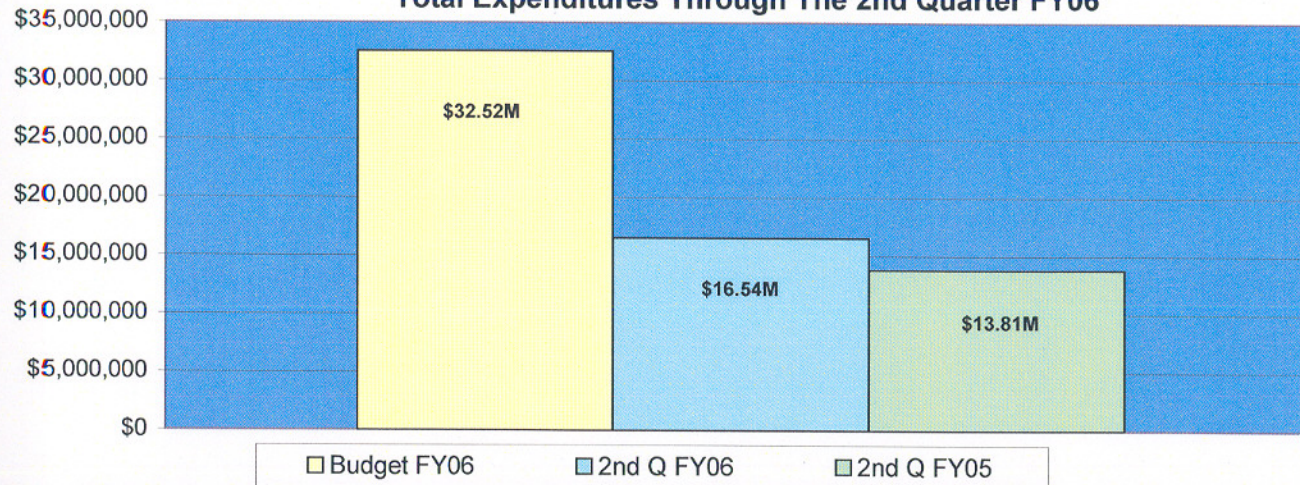
## Park Authority Revenue Fund (170) Revenue by Division Through The 2nd Quarter FY06



REVENUE	Admin	GOLF	REC	RMD	Total
FY06 Budget	\$490,692	\$9,904,875	\$21,370,905	\$1,422,970	\$33,189,442
FY06 2nd Qtr	\$267,615	\$4,775,706	\$8,050,577	\$586,413	\$13,680,311
FY05 2nd Qtr	\$217,362	\$4,193,701	\$7,411,169	\$539,640	\$12,361,872
Variance	\$50,253	\$582,005	\$639,408	\$46,773	\$1,318,439
% of 06 Budget	54.54%	48.22%	37.67%	41.21%	41.22%
% of 05 Budget	44.00%	42.25%	35.95%	45.43%	38.36%



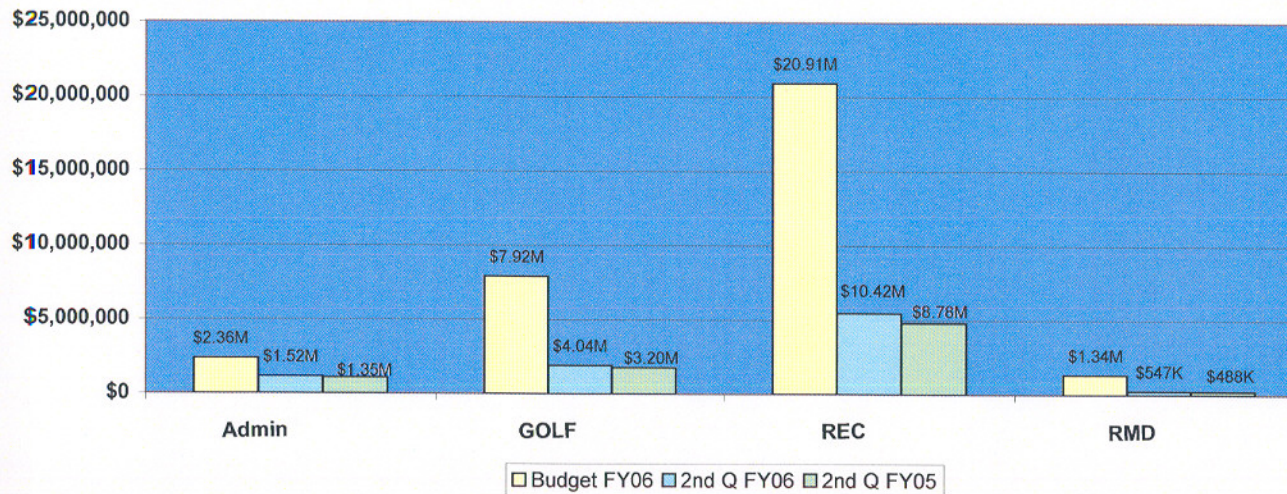
**Park Authority Revenue Fund (170)**  
**Total Expenditures Through The 2nd Quarter FY06**



Expenditures	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year to Date
FY06 Budget	\$32,526,214	\$32,526,214			\$32,526,214.00
FY06	\$8,781,807	\$7,753,662			\$16,535,469
FY05	\$7,896,726	\$5,914,202			\$13,810,928
Variance	\$885,081	\$1,839,460			\$2,724,541
% of 06 Budget	27.00%	23.84%			50.84%
% of 05 Budget	25.12%	18.81%			43.93%



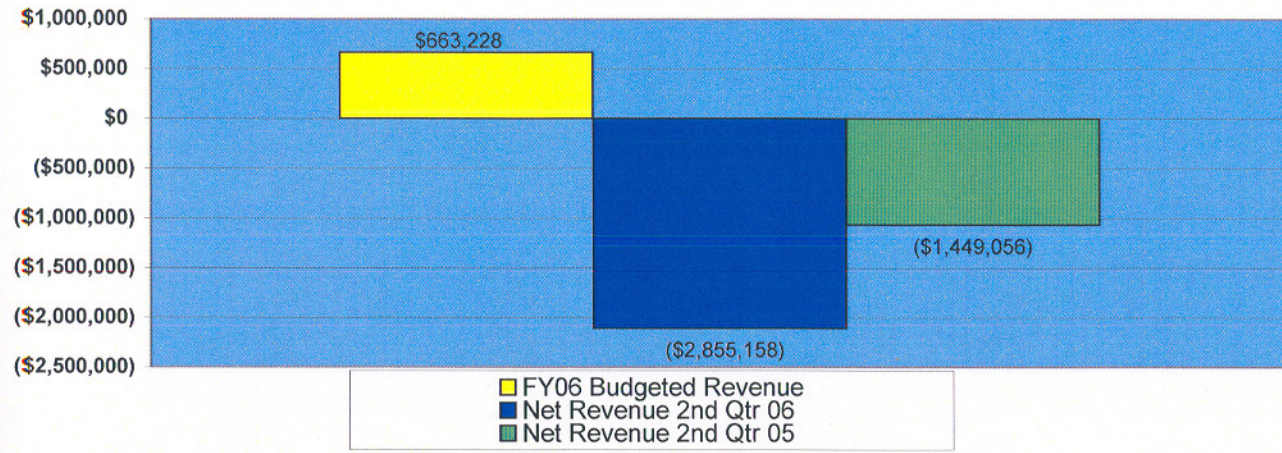
### Park Authority Revenue Fund (170) Expenditures by Division Through The 2nd Quarter FY06



EXPENDITURES	Admin	GOLF	REC	RMD	Total
FY06 Budget	\$2,364,614	\$7,915,465	\$20,907,628	\$1,338,507	\$32,526,214
FY06 2nd Qtr	\$1,524,819	\$4,044,637	\$10,419,452	\$546,561	\$16,535,469
FY05 2nd Qtr	\$1,345,372	\$3,199,304	\$8,777,981	\$488,271	\$13,810,928
Variance	\$179,447	\$845,333	\$1,641,471	\$58,290	\$2,724,541
% of 06 Budget	64.48%	51.10%	49.84%	40.83%	50.84%
% of 05 Budget	58.49%	43.16%	42.63%	43.09%	43.93%



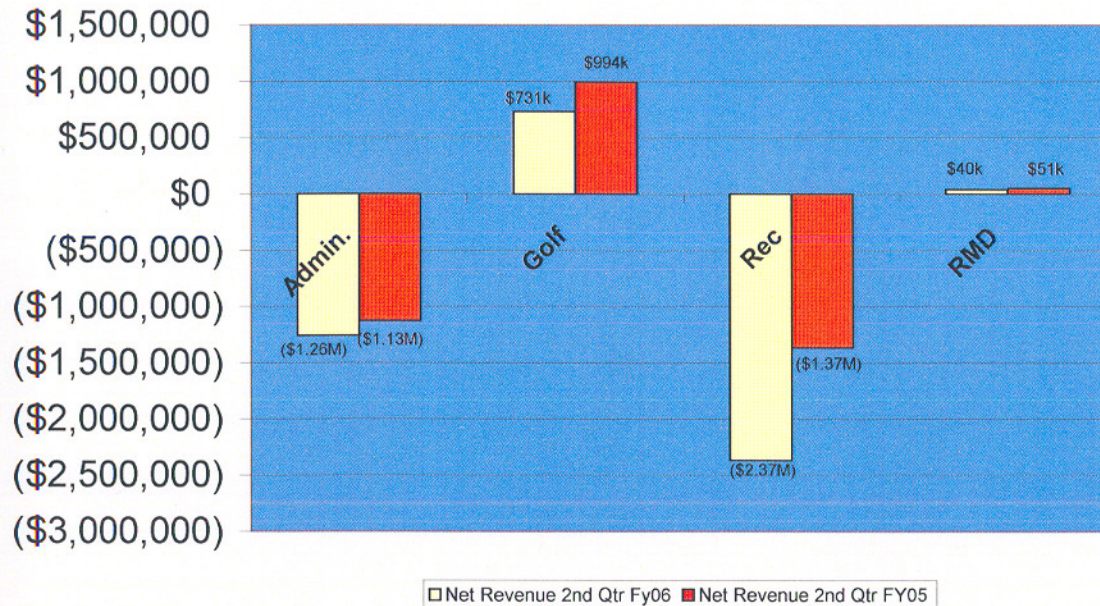
### Revenue Fund (170) Net Revenue Through The 2nd Quarter FY06 vs FY05



Actual	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year To Date
Budgeted Net Revenue FY06	\$663,228	\$663,228			\$663,228
Net Revenue FY06	(\$745,110)	(\$2,110,048)			(\$2,855,158)
Net Revenue FY05	(\$382,990)	(\$1,066,066)			(\$1,449,056)
Variance	(\$362,120)	(\$1,043,982)			(\$1,406,102)



### Revenue Fund (170) Through The 2nd Quarter Net Revenue Summary by Division FY06 vs FY05



FY06 Actual	Admin.	Golf	Rec	RMD	Total
Net Revenue	(\$1,257,204)	\$731,069	(\$2,368,875)	\$39,852	(\$2,855,158)
Revenue FY 06	\$267,615	\$4,775,706	\$8,050,577	\$586,413	\$13,680,311
Expenses FY 06	\$1,524,819	\$4,044,637	\$10,419,452	\$546,561	\$16,535,469

FY05 Actual	Admin.	Golf	Rec	RMD	Total
Net Revenue	(\$1,128,010)	\$994,397	(\$1,356,812)	\$51,369	(\$1,449,056)
Revenue FY 05	\$217,362	\$4,193,701	\$7,411,169	\$539,640	\$12,361,872
Expenses FY 05	\$1,345,372	\$3,199,304	\$8,777,981	\$488,271	\$13,810,928

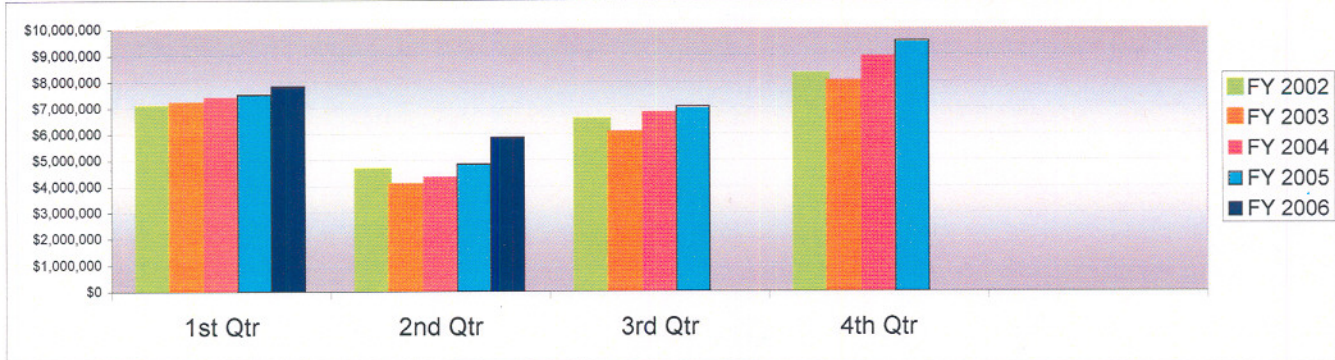


# QUARTERLY TRENDS FOR FUND 170 REVENUE TRENDS

Qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$7,064,393	26.65%	\$7,166,585	26.41%	\$7,397,381	26.91%	\$7,513,736	25.98%	\$7,824,158	23.57%
2nd Qtr	\$4,633,068	17.48%	\$4,063,345	16.11%	\$4,350,545	15.82%	\$4,848,134	16.77%	\$5,856,153	17.64%
3rd Qtr	\$6,547,719	24.70%	\$6,022,874	23.87%	\$6,804,523	24.75%	\$7,036,506	24.33%		
4th Qtr	\$8,261,555	31.17%	\$7,976,223	31.62%	\$8,939,384	32.52%	\$9,519,582	32.92%		
Actual	\$26,506,735	100.00%	\$25,229,027	100.00%	\$27,491,833 *	100.00%	\$28,917,958	100.00%		
Budget									\$33,189,442	

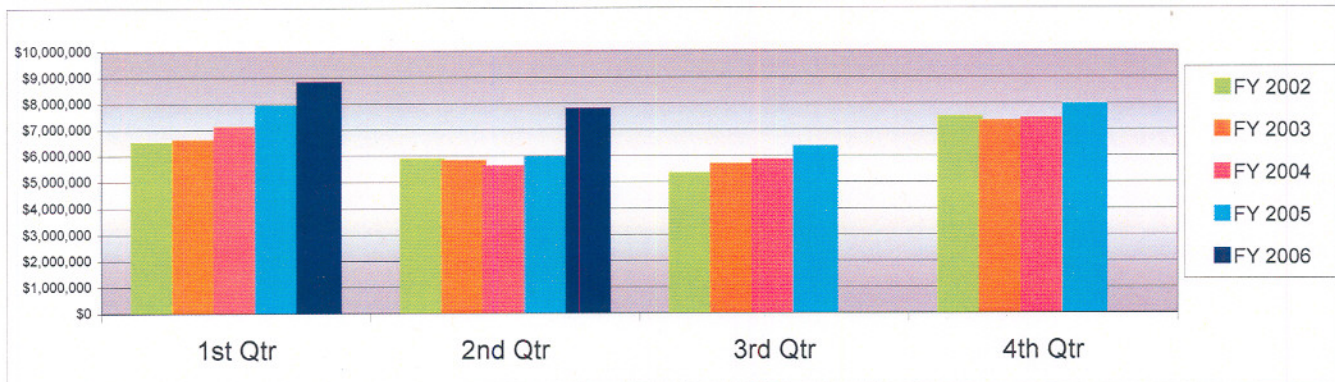
FY 2002 Actual is adjusted by the amount of the one-time bond refunding accounting of \$13,015,000

FY 2004 Revenues adjusted net of deferred revenue/



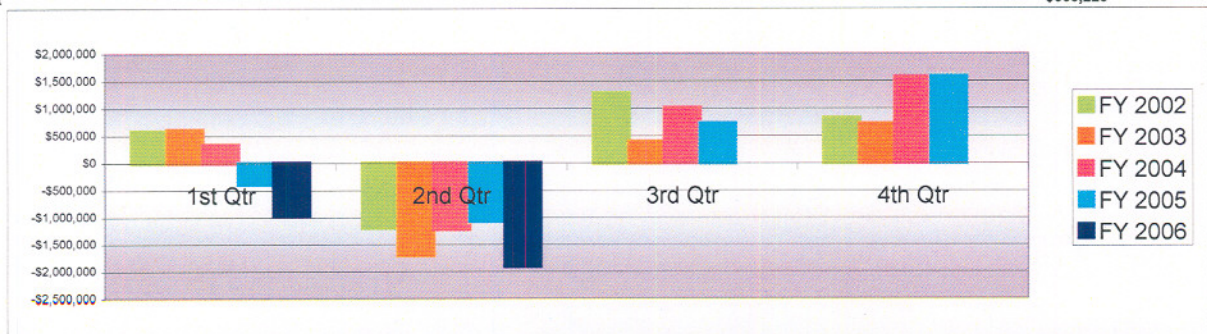
## EXPENDITURE TRENDS

Qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$6,479,935	25.91%	\$6,556,414	26.00%	\$7,062,062	27.38%	\$7,896,729	28.15%	\$8,781,806	27.00%
2nd Qtr	\$5,821,745	23.27%	\$5,763,255	22.86%	\$5,559,701	21.56%	\$5,915,287	21.09%	\$7,753,663	23.84%
3rd Qtr	\$5,272,103	21.08%	\$5,633,191	22.34%	\$5,799,235	22.48%	\$6,309,315	22.49%		
4th Qtr	\$7,439,580	29.74%	\$7,262,808	28.80%	\$7,370,801	28.58%	\$7,932,106	28.27%		
Actual	\$25,013,363	100.00%	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%		
Budget									\$32,526,214	



## NET REVENUE TRENDS

Qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$584,458	39.14%	\$610,171	4567.49%	\$335,319	19.72%	(\$382,993)	-44.30%	(\$957,648)	-144.39%
2nd Qtr	-\$1,188,677	-79.60%	-\$1,699,910	-12724.83%	-\$1,209,156	-71.13%	(\$1,067,153)	-123.44%	(\$1,897,510)	-286.10%
3rd Qtr	\$1,275,616	85.42%	\$389,683	2917.01%	\$1,005,288	59.13%	\$727,191	84.11%		
4th Qtr	\$821,975	55.04%	\$713,415	5340.33%	\$1,568,583	92.27%	\$1,587,476	183.62%		
Actual	\$1,493,372	100.00%	\$13,359	100.00%	\$1,700,034	100.00%	\$864,521	100.00%		
Budget									\$663,228	

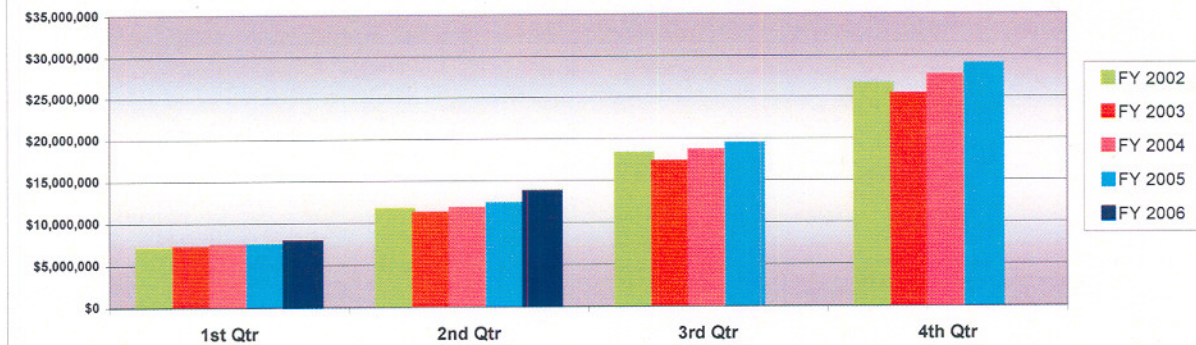




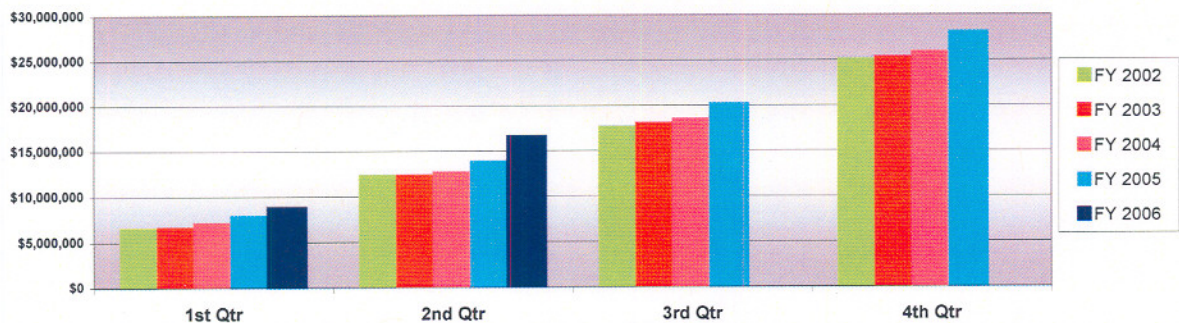
## CUMULATIVE TRENDS FOR FUND 170

## REVENUE TRENDS

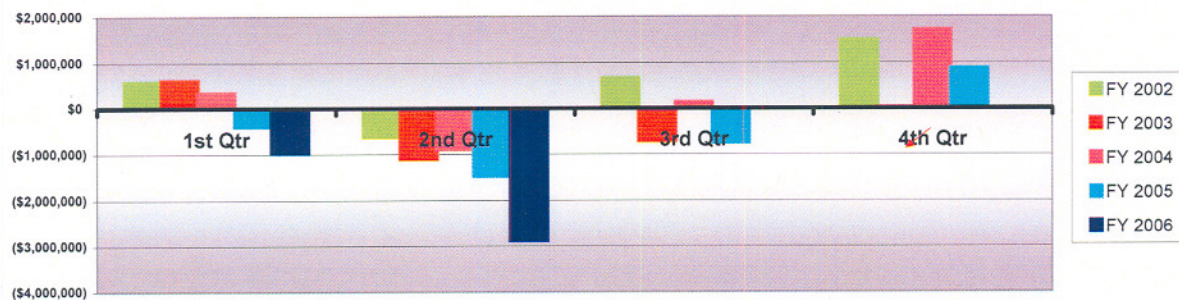
qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$7,064,393	26.65%	\$7,166,585	28.41%	\$7,397,381	26.91%	\$7,513,736	25.98%	\$7,824,158	23.57%
2nd Qtr	\$11,697,461	44.13%	\$11,229,930	44.51%	\$11,747,926	42.73%	\$12,361,870	42.75%	\$13,680,311	41.22%
3rd Qtr	\$18,245,180	68.83%	\$17,252,804	68.38%	\$18,552,449	67.48%	\$19,398,376	67.08%		
4th Qtr	\$26,506,735	100.00%	\$25,229,027	100.00%	\$27,491,833	100.00%	\$28,917,958	100.00%		

CUMULATIVE  
EXPENDITURE TRENDS

	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$6,479,935	25.91%	\$6,556,414	26.00%	\$7,062,062	27.38%	\$7,896,729	28.15%	\$8,781,806	27.00%
2nd Qtr	\$12,301,680	49.18%	\$12,319,669	48.86%	\$12,621,763	48.94%	\$13,812,016	49.23%	\$16,535,469	50.84%
3rd Qtr	\$17,573,783	70.26%	\$17,952,860	71.20%	\$18,420,998	71.42%	\$20,121,331	71.73%		
4th Qtr	\$25,013,363	100.00%	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%		

CUMULATIVE  
NET REVENUE TRENDS

	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$584,458		\$610,171		\$335,319		(\$382,993)		(\$957,648)	
2nd Qtr	(\$604,219)		(\$1,089,739)		(\$873,837)		(\$1,450,146)		(\$2,855,158)	
3rd Qtr	\$671,397		(\$700,056)		\$131,451		(\$722,955)		\$0	
4th Qtr	\$1,493,372		\$13,359		\$1,700,034		\$864,521		\$0	





FAIRFAX COUNTY PARK AUTHORITY  
 PARK REVENUE FUND  
 FUND 170  
 REVENUE AND EXPENDITURES  
 As of December 31, 2005

	FY 2006			FY 2005
	BUDGET	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	Y-T-D ACTUALS
	TOTAL AGENCY			
REVENUE	\$33,189,442	\$13,680,311	\$0	\$19,509,131
EXPENDITURES:				
Personnel Services	\$21,276,173	\$10,260,342	\$0	\$11,015,831
Operating Expenses	\$10,762,760	\$5,577,977	\$2,313,294	\$2,871,489
Capital Equipment	\$504,839	\$153,816	\$15,364	\$335,659
Recovered Cost	(\$1,094,511)	(\$283,710)	\$0	(\$810,801)
Subtotal	\$31,449,261	\$15,708,425	\$2,328,658	\$13,412,178
DEBT SERVICE:	\$1,076,953	\$827,044	\$0	\$249,909
Total Expenditures	\$32,526,214	\$16,535,469	\$2,328,658	\$13,662,087
NET REVENUE(LOSS)	\$663,228	(\$2,855,158)	(\$2,328,658)	\$5,847,044
Deferred Revenue Impact		\$0		\$0
NET REVENUE(LOSS)	\$663,228	(\$2,855,158)	(\$2,328,658)	(\$1,449,056)

FAIRFAX COUNTY PARK AUTHORITY  
PARK REVENUE FUND  
FUND 170  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006			FY 2005 Y-T-D ACTUALS
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

ADMINISTRATION					
REVENUE	\$490,692	\$267,615	\$0	\$223,077	\$217,362
EXPENDITURES:					
Personnel: Salaries/ Fringe Benefits	\$1,436,106	\$567,804	\$0	\$868,302	\$376,922
Operating	\$946,066	\$369,493	\$52,742	\$523,831	\$321,919
Capital Equipment	\$0	\$0	\$0	\$0	\$0
Recovered Cost	(\$1,094,511)	(\$239,522)	\$0	(\$854,989)	(\$215,400)
Subtotal	\$1,287,661	\$697,775	\$52,742	\$537,144	\$483,441
DEBT SERVICE:	\$1,076,953	\$827,044	\$0	\$249,909	\$861,931
Total Expenditures	\$2,364,614	\$1,524,819	\$52,742	\$787,053	\$1,345,372
NET REVENUE(LOSS)	(\$1,873,922)	(\$1,257,204)	(\$52,742)	(\$563,976)	(\$1,128,010)

GOLF ENTERPRISES					
REVENUE	\$9,904,875	\$4,775,706	\$0	\$5,129,169	\$4,193,701
EXPENDITURES:					
Personnel	\$4,958,538	\$2,490,408	\$0	\$2,468,130	\$1,968,324
Operating	\$2,778,088	\$1,584,972	\$648,928	\$544,188	\$1,160,747
Capital Equipment	\$178,839	\$13,445	\$15,364	\$150,030	\$152,909
Recovered Costs*		(\$44,188)			(\$82,676)
Total Expenditures	\$7,915,465	\$4,044,637	\$664,292	\$3,162,348	\$3,199,304
NET REVENUE(LOSS)	\$1,989,410	\$731,069	(\$664,292)	\$1,966,821	\$994,397
Deferred Revenue Impact		\$0			\$0
NET REVENUE(LOSS)		\$731,069			\$994,397

\* Recovered costs reflect charges associated with Laurel Hill Golf Club.

FAIRFAX COUNTY PARK AUTHORITY  
PARK REVENUE FUND  
FUND 170  
REVENUE AND EXPENDITURES  
As of December 31, 2005

BUDGET	FY 2006			BALANCE	FY 2005
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS			Y-T-D ACTUALS

**REC ACTIVITIES**

<b>REVENUE</b>	\$21,370,905	\$8,050,577	\$0	\$13,320,328	\$7,411,169
<b>EXPENDITURES:</b>					
Personnel	\$13,966,998	\$6,819,993	\$0	\$7,147,005	\$5,753,942
Operating	\$6,614,630	\$3,459,088	\$1,571,341	\$1,584,201	\$3,024,039
Capital Equipment	\$326,000	\$140,371	\$0	\$185,629	\$0
Recovered Costs	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	\$20,907,628	\$10,419,452	\$1,571,341	\$8,916,835	\$8,777,981
<b>NET REVENUE(LOSS)</b>	\$463,277	(\$2,368,875)	(\$1,571,341)	\$4,403,493	(\$1,366,812)
<b>Deferred Revenue Impact</b>		\$0			\$0
<b>NET REVENUE(LOSS)</b>		(\$2,368,875)			(\$1,366,812)

**RESOURCE MANAGEMENT**

<b>REVENUE</b>	\$1,422,970	\$586,413	\$0	\$836,557	\$539,640
<b>EXPENDITURES:</b>					
Personnel	\$914,531	\$382,137	\$0	\$532,394	\$300,318
Operating	\$423,976	\$164,424	\$40,283	\$219,269	\$187,953
Capital Equipment	\$0	\$0	\$0	\$0	\$0
Recovered Costs	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	\$1,338,507	\$546,561	\$40,283	\$751,663	\$488,271
<b>NET REVENUE(LOSS)</b>	\$84,463	\$39,852	(\$40,283)	\$84,894	\$51,369



## Park Services Division - FY2006 Revenue Fund 2nd Quarter Status

**Special Note Regarding Expenses:** One additional payroll was posted to the County financial system compared to the same point (midyear) last year. The one extra payroll this year (amount = \$634,139 for the Park Services Division) was subtracted from actual year-to-date expenses in the analysis below in order to provide more meaningful and accurate comparisons between the current year and prior year.

### **Summary – Division Net Revenue, Revenue and Expenditures**

- Division Net Revenue after the 2nd Quarter is down (\$631,251) compared to FY05, of which (\$94,806) is from Golf, and (\$536,445) is from Rec Activities (RECenters, Lakefront parks, and division administration).
- Division revenue is up \$1,221,412 compared to FY05 – Golf is up \$582,005 and Rec Activities is up \$639,408.
- Division expenses are up \$1,852,665 compared to FY05 – Golf is up \$676,810 and Rec Activities is up \$1,175,854.

### **Section Highlights of Items Affecting Net Revenue:**

#### **Golf Revenue**

- Golf revenues increased over the first half of the prior year by \$582K with Laurel Hill revenues accounting for \$422K of this increase. All non Laurel Hill sites posted an increase of 160K or 3.8% over the first half. An early winter snow in December closed the golf courses for 14 days resulting in a 48% reduction in total rounds for the month. While total rounds played for the first half of the year (compared to last year) registered a decrease of 3% (5,567) for non Laurel Hill courses, increased revenue in other categories such as driving range fees, equipment rental, food and merchandise sales helped increase revenue overall.
- Driving range revenues increased by \$92K or 17% for the first half of the year.

#### **Golf Expenditures**

- Total expenditures through the 2<sup>nd</sup> quarter increased by \$676K with Laurel Hill accounting for \$647K of this increase. All non Laurel Hill golf sites combined registered a \$29K decrease in expenses over the prior year.

#### **Lakefronts Revenue**

- Revenues remained nearly the same as the previous year's first half decreasing by a modest \$2K.
- The greatest revenue increase was seen at the Water Mine where dry weather helped the facility increase revenues for the year to date by \$48K or 8%. Increased revenue from camping fees at both Burke Lake Park and Lake Fairfax accounted for an increase of \$13K or 11%.

#### **Lakefronts Expenditures**

- Total expenses increased by \$31K or 3% for the first half of the year as compared to FY 05. This was accomplished in spite of a \$140K expense attributed to the purchase of the Burke Lake locomotive.

- Char. 30 operating costs were reduced by \$56K or 15% and Char. 20 expenses were reduced by \$52K or 8% for this time period.

### RECenters Revenue

- Revenue was up \$602,098 or 10% from last year, due to the addition of Cub Run RECenter. Compared to last year, revenue is at 35.4% of the budget projection, compared to 36.2% at this time last year. The renovation closures have affected revenue at George Washington RECenter (down \$69K) and South Run (down \$247K).
- Excluding the effect of Cub Run and the impact at GW and South Run, RECenter revenue at all other sites is up 3.2% year to date.

### RECenters Expenditures

- Expenses were up \$1,382,721, primarily due to new expenses related to Cub Run RECenter (\$1,107,188). Other than Cub Run, expenses are up just under 4% compared to last year.
- There has been a major spike in utility costs – compared to last year, and excluding Cub Run, the costs and percentage changes are as follows:

Utility	FY05 thru Dec	FY06 thru Dec	Difference	Pct. Increase
Electricity	420,569	461,079	40,510	9.6%
Natural Gas	142,488	237,289	94,801	66.5%
Water	56,483	69,616	13,133	23.3%
Total for Utilities	619,540	767,984	148,444	24.0%

- The utility costs for Cub Run were running much higher than anticipated, and work is ongoing to determine if all the operating equipment is running according to design specifications. The utility costs so far this year for Cub Run are:

Utility	FY06 thru Dec
Electricity	95,967
Natural Gas	170,332
Water	25,525
Total for Utilities	291,824

- Character 20's are up, also due primarily to Cub Run RECenter, pay for performance increases, and due to the hiring of the Leisure & Wellness Manager (position was transferred from general fund to revenue fund in FY05 but are now hitting the revenue fund for the first time in FY06).

### Division Administration Revenue and Expenditures

- Division administration revenue is up \$39,732 from the prior year, primarily due to increased advertising revenue from *Parktakes* magazine and additional facility reservations and permitting fees. Expenses are up \$175,258 due in part to increased personnel expenses (up \$35K) and character 30 expenses associated with bank charges (up \$20K) and the printing and mailing of *Parktakes* magazine (up \$125K; \$63K of this was postage charges not assessed to this cost center last year).

FY 2006  
Revenue/Expenditure Analysis  
Fund 170

Attachment 11

	<u>MONTHLY</u> <u>REVENUE</u>	<u>MONTHLY</u> <u>EXPENSE</u>	<u>NET</u>	<u>TOTAL</u> <u>REVENUE</u>	<u>TOTAL</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>NET</u>
<b>Administration FY 2006</b>						
July	60,744	39,570	21,174	60,744	39,570	21,174
Aug	55,413	1,008,722	(953,309)	116,157	1,048,292	(932,135)
Sept	41,475	100,539	(59,064)	157,632	1,148,831	(991,199)
Oct	31,180	92,083	(60,903)	188,812	1,240,914	(1,052,102)
Nov	35,693	116,247	(80,554)	224,505	1,357,161	(1,132,656)
Dec	43,110	167,657	(124,547)	267,615	1,524,818	(1,257,203)

**Administration FY 2005**

July	48,377	55,590	(7,213)	48,377	55,590	(7,213)
Aug	54,553	909,309	(854,756)	102,930	964,899	(861,969)
Sept	13,064	114,834	(101,770)	115,994	1,079,733	(963,739)
Oct	32,208	83,220	(51,012)	148,202	1,162,953	(1,014,751)
Nov	35,731	68,677	(32,946)	183,933	1,231,630	(1,047,697)
Dec	33,428	114,822	(81,394)	217,361	1,346,452	(1,129,091)
Jan	29,389	282,765	(253,376)	246,750	1,629,217	(1,382,467)
Feb	22,179	97,224	(75,045)	268,929	1,726,441	(1,457,512)
March	80,358	220,991	(140,633)	349,287	1,947,432	(1,598,145)
April	100,385	1,564	98,821	449,672	1,948,996	(1,499,324)
May	82,656	(69,184)	151,840	532,328	1,879,812	(1,347,484)
June	1,094	204,361	(203,267)	533,422	2,084,169	(1,550,747)

**Golf Enterprises FY 2006**

July	646,418	284,780	361,638	646,418	284,780	361,638
Aug	1,202,961	952,222	250,739	1,849,379	1,237,002	612,377
Sept	964,404	676,051	288,353	2,813,783	1,913,053	900,730
Oct	901,293	778,974	122,319	3,715,076	2,692,027	1,023,049
Nov	851,211	614,270	236,941	4,566,287	3,306,297	1,259,990
Dec	209,419	738,339	(528,920)	4,775,706	4,044,636	731,070

**Golf Enterprises FY 2005**

July	718,562	328,959	389,603	718,562	328,959	389,603
Aug	1,167,090	765,740	401,350	1,885,652	1,094,699	790,953
Sept	793,184	667,476	125,708	2,678,836	1,762,175	916,661
Oct	727,493	578,999	148,494	3,406,329	2,341,174	1,065,155
Nov	538,666	498,090	40,576	3,944,995	2,839,264	1,105,731
Dec	248,706	360,043	(111,337)	4,193,701	3,199,307	994,394
Jan	262,958	530,127	(267,169)	4,456,659	3,729,434	727,225
Feb	115,292	410,955	(295,663)	4,571,951	4,140,389	431,562
March	243,978	424,347	(180,369)	4,815,929	4,564,736	251,193
April	695,175	415,248	279,927	5,511,104	4,979,984	531,120
May	1,047,943	537,751	510,192	6,559,047	5,517,735	1,041,312
June	1,431,394	900,575	530,819	7,990,441	6,418,310	1,572,131



**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY</u> <u>REVENUE</u>	<u>MONTHLY</u> <u>EXPENSE</u>	<u>NET</u>	<u>TOTAL</u> <u>REVENUE</u>	<u>TOTAL</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>NET</u>
<b>REC Activities FY 2005</b>						
July	825,221	715,694	109,527	825,221	715,694	109,527
Aug	2,640,978	3,111,723	(470,745)	3,466,199	3,827,417	(361,218)
Sept	1,306,523	1,627,558	(321,035)	4,772,722	5,454,975	(682,253)
Oct	1,175,870	1,423,828	(247,958)	5,948,592	6,878,803	(930,211)
Nov	559,338	1,387,294	(827,956)	6,507,930	8,266,097	(1,758,167)
Dec	1,542,647	2,153,355	(610,708)	8,050,577	10,419,452	(2,368,875)

<b>REC Activities FY 2006</b>						
July	873,461	818,167	55,294	873,461	818,167	55,294
Aug	2,367,018	2,502,417	(135,399)	3,240,479	3,320,584	(80,105)
Sept	1,218,101	1,488,270	(270,169)	4,458,580	4,808,854	(350,274)
Oct	779,503	1,308,609	(529,106)	5,238,083	6,117,463	(879,380)
Nov	708,312	1,227,984	(519,672)	5,946,395	7,345,447	(1,399,052)
Dec	1,464,774	1,432,534	32,240	7,411,169	8,777,981	(1,366,812)
Jan	1,581,512	1,530,813	50,699	8,992,681	10,308,794	(1,316,113)
Feb	3,201,240	1,068,082	2,133,158	12,193,921	11,376,876	817,045
March	1,312,630	1,493,559	(180,929)	13,506,551	12,870,435	636,116
April	1,036,157	1,403,468	(367,311)	14,542,708	14,273,903	268,805
May	1,440,735	1,509,173	(68,438)	15,983,443	15,783,076	200,367
June	3,226,901	2,690,200	536,701	19,210,344	18,473,276	737,068

**Resource Management FY 2006**

July	48,778	43,473	5,305	48,778	43,473	5,305
Aug	114,919	129,654	(14,735)	163,697	173,127	(9,430)
Sept	128,864	91,819	37,045	292,561	264,946	27,615
Oct	120,383	99,348	21,035	412,944	364,294	48,650
Nov	82,059	75,314	6,745	495,003	439,608	55,395
Dec	91,410	106,952	(15,542)	586,413	546,560	39,853

**Resource Management FY 2005**

July	62,778	38,552	24,226	62,778	38,552	24,226
Aug	115,863	119,020	(3,157)	178,641	157,572	21,069
Sept	81,686	88,395	(6,709)	260,327	245,967	14,360
Oct	110,240	78,005	32,235	370,567	323,972	46,595
Nov	87,592	85,779	1,813	458,159	409,751	48,408
Dec	81,481	78,525	2,956	539,640	488,276	51,364
Jan	53,738	93,866	(40,128)	593,378	582,142	11,236
Feb	47,058	72,088	(25,030)	640,436	654,230	(13,794)
March	86,174	84,498	1,676	726,610	738,728	(12,118)
April	159,991	82,090	77,901	886,601	820,818	65,783
May	156,641	86,192	70,449	1,043,242	907,010	136,232
June	140,509	170,681	(30,172)	1,183,751	1,077,692	106,059



FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Combined Total FY 2006</b>						
July	1,581,161	1,083,517	497,644	1,581,161	1,083,517	497,644
Aug	4,014,271	5,202,321	(1,188,050)	5,595,432	6,285,838	(690,406)
Sept	2,441,266	2,495,967	(54,701)	8,036,698	8,781,805	(745,107)
Oct	2,228,726	2,394,233	(165,507)	10,265,424	11,176,038	(910,614)
Nov	1,528,301	2,193,125	(664,824)	11,793,725	13,369,163	(1,575,438)
Dec	1,886,586	3,166,303	(1,279,717)	13,680,311	16,535,466	(2,855,155)
<b>Combined Total FY 2005</b>						
July	1,703,178	1,241,268	461,910	1,703,178	1,241,268	461,910
Aug	3,704,524	4,296,486	(591,962)	5,407,702	5,537,754	(130,052)
Sept	2,106,035	2,358,975	(252,940)	7,513,737	7,896,729	(382,992)
Oct	1,649,444	2,048,833	(399,389)	9,163,181	9,945,562	(782,381)
Nov	1,370,301	1,880,530	(510,229)	10,533,482	11,826,092	(1,292,610)
Dec	1,828,389	1,985,924	(157,535)	12,361,871	13,812,016	(1,450,145)
Jan	1,927,597	2,437,571	(509,974)	14,289,468	16,249,587	(1,960,119)
Feb	3,385,769	1,648,349	1,737,420	17,675,237	17,897,936	(222,699)
March	1,723,140	2,223,395	(500,255)	19,398,377	20,121,331	(722,954)
April	1,991,708	1,902,370	89,338	21,390,085	22,023,701	(633,616)
May	2,727,975	2,063,932	664,043	24,118,060	24,087,633	30,427
June	4,799,899	3,965,817	834,082	28,917,959	28,053,442	864,512

\* FY 2005 Revenue figure does not include deferred revenue adjustment of \$470,205., which would reduce revenues by this amount and, thus, reduce net revenues.

**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Oak Marr Rec FY 2006</b>						
July	55,806	45,972	9,834	55,806	45,972	9,834
Aug	303,991	237,767	66,224	359,797	283,739	76,058
Sept	143,401	175,882	(32,481)	503,198	459,621	43,577
Oct	153,541	140,699	12,842	656,739	600,320	56,419
Nov	82,243	143,270	(61,027)	738,982	743,590	(4,608)
Dec	207,021	187,236	19,785	946,003	930,826	15,177

**Oak Marr Rec FY 2005**

July	82,558	53,748	28,810	82,558	53,748	28,810
Aug	279,810	211,049	68,761	362,368	264,797	97,571
Sept	167,440	123,045	44,395	529,808	387,842	141,966
Oct	109,508	140,916	(31,408)	639,316	528,758	110,558
Nov	100,285	137,561	(37,276)	739,601	666,319	73,282
Dec	220,788	166,205	54,583	960,389	832,524	127,865
Jan	252,602	170,998	81,604	1,212,991	1,003,522	209,469
Feb	443,070	143,744	299,326	1,656,061	1,147,266	508,795
March	133,779	167,699	(33,920)	1,789,840	1,314,965	474,875
April	119,053	154,854	(35,801)	1,908,893	1,469,819	439,074
May	132,515	142,545	(10,030)	2,041,408	1,612,364	429,044
June	289,451	278,472	10,979	2,330,859	1,890,836	440,023

**Providence Rec FY 2006**

July	54,240	53,225	1,015	54,240	53,225	1,015
Aug	257,816	240,121	17,695	312,056	293,346	18,710
Sept	148,397	148,397	0	460,453	441,743	18,710
Oct	99,197	129,792	(30,595)	559,650	571,535	(11,885)
Nov	43,397	125,032	(81,635)	603,047	696,567	(93,520)
Dec	183,302	193,930	(10,628)	786,349	890,497	(104,148)

**Providence Rec FY 2005**

July	65,312	61,653	3,659	65,312	61,653	3,659
Aug	277,766	219,945	57,821	343,078	281,598	61,480
Sept	93,435	187,029	(93,594)	436,513	468,627	(32,114)
Oct	64,919	141,805	(76,886)	501,432	610,432	(109,000)
Nov	47,850	120,373	(72,523)	549,282	730,805	(181,523)
Dec	204,296	144,659	59,637	753,578	875,464	(121,886)
Jan	170,657	174,948	(4,291)	924,235	1,050,412	(126,177)
Feb	363,828	125,284	238,544	1,288,063	1,175,696	112,367
March	146,069	135,097	10,972	1,434,132	1,310,793	123,339
April	116,901	168,676	(51,775)	1,551,033	1,479,469	71,564
May	133,527	95,172	38,355	1,684,560	1,574,641	109,919
June	303,021	238,512	64,509	1,987,581	1,813,153	174,428

FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>South Run Rec FY 2006</b>						
July	43,624	43,712	(88)	43,624	43,712	(88)
Aug	144,451	206,780	(62,329)	188,075	250,492	(62,417)
Sept	35,796	74,277	(38,481)	223,871	324,769	(100,898)
Oct	27,739	70,917	(43,178)	251,610	395,686	(144,076)
Nov	58,737	102,523	(43,786)	310,347	498,209	(187,862)
Dec	156,315	178,256	(21,941)	466,662	676,465	(209,803)

<b>South Run Rec FY 2005</b>						
July	57,843	56,122	1,721	57,843	56,122	1,721
Aug	237,426	186,794	50,632	295,269	242,916	52,353
Sept	123,650	105,232	18,418	418,919	348,148	70,771
Oct	71,864	116,679	(44,815)	490,783	464,827	25,956
Nov	65,590	129,492	(63,902)	556,373	594,319	(37,946)
Dec	157,580	113,705	43,875	713,953	708,024	5,929
Jan	190,291	136,082	54,209	904,244	844,106	60,138
Feb	391,791	96,540	295,251	1,296,035	940,646	355,389
March	103,373	95,621	7,752	1,399,408	1,036,267	363,141
April	93,000	113,401	(20,401)	1,492,408	1,149,668	342,740
May	116,696	56,481	60,215	1,609,104	1,206,149	402,955
June	267,435	210,788	56,647	1,876,539	1,416,937	459,602

**Spring Hill FY 2006**

July	51,328	80,368	(29,040)	51,328	80,368	(29,040)
Aug	215,025	236,845	(21,820)	266,353	317,213	(50,860)
Sept	136,658	109,912	26,746	403,011	427,125	(24,114)
Oct	107,376	116,266	(8,890)	510,387	543,391	(33,004)
Nov	51,340	128,991	(77,651)	561,727	672,382	(110,655)
Dec	150,729	172,358	(21,629)	712,456	844,740	(132,284)

**Spring Hill FY 2005**

July	75,381	75,557	(176)	75,381	75,557	(176)
Aug	218,465	249,708	(31,243)	293,846	325,265	(31,419)
Sept	106,583	145,945	(39,362)	400,429	471,210	(70,781)
Oct	82,336	142,219	(59,883)	482,765	613,429	(130,664)
Nov	60,125	120,644	(60,519)	542,890	734,073	(191,183)
Dec	181,610	126,779	54,831	724,500	860,852	(136,352)
Jan	193,842	156,686	37,156	918,342	1,017,538	(99,196)
Feb	461,339	122,178	339,161	1,379,681	1,139,716	239,965
March	139,254	120,934	18,320	1,518,935	1,260,650	258,285
April	123,065	135,889	(12,824)	1,642,000	1,396,539	245,461
May	135,595	155,995	(20,400)	1,777,595	1,552,534	225,061
June	348,245	257,262	90,983	2,125,840	1,809,796	316,044



FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Audrey C. Moore Rec FY 2006</b>						
July	77,931	93,275	(15,344)	77,931	93,275	(15,344)
Aug	352,520	330,064	22,456	430,451	423,339	7,112
Sept	194,983	200,793	(5,810)	625,434	624,132	1,302
Oct	191,290	190,132	1,158	816,724	814,264	2,460
Nov	93,574	173,660	(80,086)	910,298	987,924	(77,626)
Dec	264,635	232,185	32,450	1,174,933	1,220,109	(45,176)

**Audrey C. Moore Rec FY 2005**

July	88,302	96,237	(7,935)	88,302	96,237	(7,935)
Aug	356,990	302,838	54,152	445,292	399,075	46,217
Sept	199,430	171,505	27,925	644,722	570,580	74,142
Oct	104,290	194,275	(89,985)	749,012	764,855	(15,843)
Nov	99,451	144,278	(44,827)	848,463	909,133	(60,670)
Dec	305,320	163,020	142,300	1,153,783	1,072,153	81,630
Jan	310,096	200,126	109,970	1,463,879	1,272,279	191,600
Feb	566,454	182,726	383,728	2,030,333	1,455,005	575,328
March	235,687	166,510	69,177	2,266,020	1,621,515	644,505
April	179,338	200,910	(21,572)	2,445,358	1,822,425	622,933
May	222,616	174,627	47,989	2,667,974	1,997,052	670,922
June	460,513	326,972	133,541	3,128,487	2,324,024	804,463

**George Washington Rec FY 2006**

July	9,195	12,666	(3,471)	9,195	12,666	(3,471)
Aug	17,143	47,282	(30,139)	26,338	59,948	(33,610)
Sept	8,385	21,032	(12,647)	34,723	80,980	(46,257)
Oct	2,120	14,147	(12,027)	36,843	95,127	(58,284)
Nov	1,467	14,676	(13,209)	38,310	109,803	(71,493)
Dec	7,194	16,919	(9,725)	45,504	126,722	(81,218)

**George Washington Rec FY 2005**

July	10,864	6,063	4,801	10,864	6,063	4,801
Aug	33,392	39,187	(5,795)	44,256	45,250	(994)
Sept	20,662	32,546	(11,884)	64,918	77,796	(12,878)
Oct	9,898	41,116	(31,218)	74,816	118,912	(44,096)
Nov	14,207	47,696	(33,489)	89,023	166,608	(77,585)
Dec	26,134	30,872	(4,738)	115,157	197,480	(82,323)
Jan	29,014	40,100	(11,086)	144,171	237,580	(93,409)
Feb	58,601	32,939	25,662	202,772	270,519	(67,747)
March	13,685	35,698	(22,013)	216,457	306,217	(89,760)
April	15,199	31,975	(16,776)	231,656	338,192	(106,536)
May	15,077	(3,346)	18,423	246,733	334,846	(88,113)
June	32,435	54,926	(22,491)	279,168	389,772	(110,604)

**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Lee Rec FY 2006</b>						
July	95,083	97,138	(2,055)	95,083	97,138	(2,055)
Aug	281,780	323,590	(41,810)	376,863	420,728	(43,865)
Sept	155,996	144,555	11,441	532,859	565,283	(32,424)
Oct	176,289	188,271	(11,982)	709,148	753,554	(44,406)
Nov	57,988	178,749	(120,761)	767,136	932,303	(165,167)
Dec	187,237	212,448	(25,211)	954,373	1,144,751	(190,378)

**Lee Rec FY 2005**

July	107,798	135,232	(27,434)	107,798	135,232	(27,434)
Aug	249,461	280,744	(31,283)	357,259	415,976	(58,717)
Sept	85,281	225,232	(139,951)	442,540	641,208	(198,668)
Oct	100,050	172,542	(72,492)	542,590	813,750	(271,160)
Nov	120,053	161,124	(41,071)	662,643	974,874	(312,231)
Dec	177,112	165,148	11,964	839,755	1,140,022	(300,267)
Jan	224,736	164,400	60,336	1,064,491	1,304,422	(239,931)
Feb	375,899	214,126	161,773	1,440,390	1,518,548	(78,158)
March	204,905	160,756	44,149	1,645,295	1,679,304	(34,009)
April	147,453	174,054	(26,601)	1,792,748	1,853,358	(60,610)
May	219,059	160,592	58,467	2,011,807	2,013,950	(2,143)
June	363,938	275,789	88,149	2,375,745	2,289,739	86,006

**Mt. Vernon Rec FY 2006**

July	67,898	32,497	35,401	67,898	32,497	35,401
Aug	172,524	189,204	(16,680)	240,422	221,701	18,721
Sept	107,455	113,638	(6,183)	347,877	335,339	12,538
Oct	139,727	126,542	13,185	487,604	461,881	25,723
Nov	69,109	137,505	(68,396)	556,713	599,386	(42,673)
Dec	175,623	177,132	(1,509)	732,336	776,518	(44,182)

**Mt. Vernon Rec FY 2005**

July	53,240	27,914	25,326	53,240	27,914	25,326
Aug	134,724	174,555	(39,831)	187,964	202,469	(14,505)
Sept	99,022	102,770	(3,748)	286,986	305,239	(18,253)
Oct	136,301	114,182	22,119	423,287	419,421	3,866
Nov	122,280	124,854	(2,574)	545,567	544,275	1,292
Dec	137,093	151,709	(14,616)	682,660	695,984	(13,324)
Jan	178,088	170,037	8,051	860,748	866,021	(5,273)
Feb	252,254	129,111	123,143	1,113,002	995,132	117,870
March	116,866	129,002	(12,136)	1,229,868	1,124,134	105,734
April	106,244	116,122	(9,878)	1,336,112	1,240,256	95,856
May	90,075	141,897	(51,822)	1,426,187	1,382,153	44,034
June	171,336	221,870	(50,534)	1,597,523	1,604,023	(6,500)

FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Cub Run RECenter - FY 2006</b>						
July	50,520	66,976	(16,456)	50,520	66,976	(16,456)
Aug	250,231	334,525	(84,294)	300,751	401,501	(100,750)
Sept	127,238	214,736	(87,498)	427,989	616,237	(188,248)
Oct	129,600	168,279	(38,679)	557,589	784,516	(226,927)
Nov	49,510	157,652	(108,142)	607,099	942,168	(335,069)
Dec	147,991	217,820	(69,829)	755,090	1,159,988	(404,898)

**Cub Run RECenter - FY 2005**

July	(140)	7,087	(7,227)	(140)	7,087	(7,227)
Aug	(155)	38,274	(38,429)	(295)	45,361	(45,656)
Sept	0	26,203	(26,203)	(295)	71,564	(71,859)
Oct	0	30,133	(30,133)	(295)	101,697	(101,992)
Nov	0	32,003	(32,003)	(295)	133,700	(133,995)
Dec	1,499	31,550	(30,051)	1,204	165,250	(164,046)
Jan	507	51,053	(50,546)	1,711	216,303	(214,592)
Feb	67,281	33,224	34,057	68,992	249,527	(180,535)
March	33,491	35,899	(2,408)	102,483	285,426	(182,943)
April	12,538	67,363	(54,825)	115,021	352,789	(237,768)
May	35,523	107,040	(71,517)	150,544	459,829	(309,285)
June	346,753	223,502	123,251	497,297	683,331	(186,034)

**Rec Activities - Admin FY 2006**

July	4,083	(532)	4,615	4,083	(532)	4,615
Aug	70,897	254,127	(183,230)	74,980	253,595	(178,615)
Sept	8,914	27,613	(18,699)	83,894	281,208	(197,314)
Oct	38,314	(174,946)	213,260	122,208	106,262	15,946
Nov	24,894	3,508	21,386	147,102	109,770	37,332
Dec	53,113	46,024	7,089	200,215	155,794	44,421

**Rec Activities - Admin FY 2005**

July	7,492	41,852	(34,360)	7,492	41,852	(34,360)
Aug	50,405	297,358	(246,953)	57,897	339,210	(281,313)
Sept	32,649	96,199	(63,550)	90,546	435,409	(344,863)
Oct	25,603	78,861	(53,258)	116,149	514,270	(398,121)
Nov	2,338	81,446	(79,108)	118,487	595,716	(477,229)
Dec	41,997	220,863	(178,866)	160,484	816,579	(656,095)
Jan	7,144	141,527	(134,383)	167,628	958,106	(790,478)
Feb	5,196	(42,739)	47,935	172,824	915,367	(742,543)
March	58,986	321,314	(262,328)	231,810	1,236,681	(1,004,871)
April	14,276	77,393	(63,117)	246,086	1,314,074	(1,067,988)
May	65,745	309,488	(243,743)	311,831	1,623,562	(1,311,731)
June	7,345	(23,817)	31,162	319,176	1,599,745	(1,280,569)



FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Burke Lake Park FY 2006</b>						
July	78,066	32,158	45,908	78,066	32,158	45,908
Aug	129,970	121,640	8,330	208,036	153,798	54,238
Sept	112,624	135,195	(22,571)	320,660	288,993	31,667
Oct	52,824	40,423	12,401	373,484	329,416	44,068
Nov	12,975	29,096	(16,121)	386,459	358,512	27,947
Dec	450	88,978	(88,528)	386,909	447,490	(60,581)

**Burke Lake Park FY 2005**

July	76,608	38,164	38,444	76,608	38,164	38,444
Aug	148,033	104,521	43,512	224,641	142,685	81,956
Sept	103,322	70,995	32,327	327,963	213,680	114,283
Oct	43,042	44,726	(1,684)	371,005	258,406	112,599
Nov	22,737	27,287	(4,550)	393,742	285,693	108,049
Dec	2,743	15,787	(13,044)	396,485	301,480	95,005
Jan	5,794	26,034	(20,240)	402,279	327,514	74,765
Feb	41,693	12,544	29,149	443,972	340,058	103,914
March	16,431	24,769	(8,338)	460,403	364,827	95,576
April	55,376	42,925	12,451	515,779	407,752	108,027
May	90,963	46,624	44,339	606,742	454,376	152,366
June	187,226	141,166	46,060	793,968	595,542	198,426

**Lake Fairfax Park FY 2006**

July	215,912	52,650	163,262	215,912	52,650	163,262
Aug	404,473	220,329	184,144	620,385	272,979	347,406
Sept	124,543	76,896	47,647	744,928	349,875	395,053
Oct	51,412	60,000	(8,588)	796,340	409,875	386,465
Nov	12,258	32,605	(20,347)	808,598	442,480	366,118
Dec	5,720	21,903	(16,183)	814,318	464,383	349,935

**Lake Fairfax Park FY 2005**

July	221,003	132,457	88,546	221,003	132,457	88,546
Aug	318,096	213,821	104,275	539,099	346,278	192,821
Sept	161,027	88,399	72,628	700,126	434,677	265,449
Oct	22,893	56,726	(33,833)	723,019	491,403	231,616
Nov	51,355	36,815	14,540	774,374	528,218	246,156
Dec	6,452	36,531	(30,079)	789,826	564,749	216,077
Jan	14,346	12,226	2,120	795,172	576,975	218,197
Feb	34,617	19,728	14,889	829,789	596,703	233,086
March	32,817	31,301	1,516	862,606	628,004	234,602
April	45,726	26,458	19,268	908,332	654,462	253,870
May	106,861	48,166	58,695	1,015,193	702,628	312,565
June	345,359	242,455	102,904	1,360,552	945,083	415,469

FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Lake Accotink Park FY 2006</b>						
July	17,296	11,357	5,939	17,296	11,357	5,939
Aug	32,347	69,310	(36,963)	49,643	80,667	(31,024)
Sept	18,124	30,334	(12,210)	67,767	111,001	(43,234)
Oct	6,442	15,868	(9,426)	74,209	126,869	(52,660)
Nov	1,847	13,735	(11,888)	76,056	140,604	(64,548)
Dec	3,316	18,979	(15,663)	79,372	159,583	(80,211)

**Lake Accotink Park FY 2005**

July	23,920	21,456	2,464	23,920	21,456	2,464
Aug	43,779	63,082	(19,303)	67,699	84,538	(16,839)
Sept	25,058	26,486	(1,428)	92,757	111,024	(18,267)
Oct	8,798	30,566	(21,768)	101,555	141,590	(40,035)
Nov	2,001	12,656	(10,655)	103,556	154,246	(50,690)
Dec	2,152	8,451	(6,299)	105,708	162,697	(56,989)
Jan	4,328	11,055	(6,727)	110,036	173,752	(63,716)
Feb	35,472	29,090	6,382	145,508	202,842	(57,334)
March	29,911	13,401	16,510	175,419	216,243	(40,824)
April	19,086	13,542	5,544	194,505	229,785	(35,280)
May	35,245	16,791	18,454	229,750	246,576	(16,826)
June	64,349	63,609	740	294,099	310,185	(16,086)



**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY</u> <u>REVENUE</u>	<u>MONTHLY</u> <u>EXPENSE</u>	<u>NET</u>	<u>TOTAL</u> <u>REVENUE</u>	<u>TOTAL</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>NET</u>
<b>Golf Enterprises - Admin FY 2006</b>						
July	0	4,456	(4,456)	0	4,456	(4,456)
Aug	17,495	21,919	(4,424)	17,495	26,375	(8,880)
Sept	13,747	17,971	(4,224)	31,242	44,346	(13,104)
Oct	12,938	17,369	(4,431)	44,180	61,715	(17,535)
Nov	15,602	14,537	1,065	59,782	76,252	(16,470)
Dec		23,970	(23,970)	59,782	100,222	(40,440)

**Golf Enterprises - Admin FY 2005**

July	0	8,192	(8,192)	0	8,192	(8,192)
Aug	15,196	21,962	(6,766)	15,196	30,154	(14,958)
Sept	11,645	16,356	(4,711)	26,841	46,510	(19,669)
Oct	11,696	14,447	(2,751)	38,537	60,957	(22,420)
Nov	11,441	14,179	(2,738)	49,978	75,136	(25,158)
Dec	3,772	13,669	(9,897)	53,750	88,805	(35,055)
Jan	18,927	20,760	(1,833)	72,677	109,565	(36,888)
Feb	5,024	14,909	(9,885)	77,701	124,474	(46,773)
March	4,027	17,491	(13,464)	81,728	141,965	(60,237)
April		15,059	(15,059)	81,728	157,024	(75,296)
May	4,858	16,698	(11,840)	86,586	173,722	(87,136)
June	30,499	28,117	2,382	117,085	201,839	(84,754)

**Burke Lake GC FY 2006**

July	88,616	37,377	51,239	88,616	37,377	51,239
Aug	166,426	110,179	56,247	255,042	147,556	107,486
Sept	118,696	77,678	41,018	373,738	225,234	148,504
Oct	102,447	57,514	44,933	476,185	282,748	193,437
Nov	62,509	51,694	10,815	538,694	334,442	204,252
Dec	14,759	64,826	(50,067)	553,453	399,268	154,185

**Burke Lake GC FY 2005**

July	87,879	35,954	51,925	87,879	35,954	51,925
Aug	153,681	97,283	56,398	241,560	133,237	108,323
Sept	98,983	106,849	(7,866)	340,543	240,086	100,457
Oct	88,506	59,163	29,343	429,049	299,249	129,800
Nov	65,550	40,068	25,482	494,599	339,317	155,282
Dec	27,827	49,002	(21,175)	522,426	388,319	134,107
Jan	28,109	50,792	(22,683)	550,535	439,111	111,424
Feb	11,835	36,886	(25,051)	562,370	475,997	86,373
March	28,954	43,790	(14,836)	591,324	519,787	71,537
April	93,246	58,365	34,881	684,570	578,152	106,418
May	133,244	62,581	70,663	817,814	640,733	177,081
June	181,619	103,209	78,410	999,433	743,942	255,491

**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Greendale GC FY 2006</b>						
July	102,099	24,575	77,524	102,099	24,575	77,524
Aug	185,199	138,550	46,649	287,298	163,125	124,173
Sept	141,636	83,761	57,875	428,934	246,886	182,048
Oct	133,049	85,419	47,630	561,983	332,305	229,678
Nov	72,890	70,490	2,400	634,873	402,795	232,078
Dec	22,983	77,302	(54,319)	657,856	480,097	177,759

**Greendale GC FY 2005**

July	104,533	54,233	50,300	104,533	54,233	50,300
Aug	173,669	98,429	75,240	278,202	152,662	125,540
Sept	124,439	83,532	40,907	402,641	236,194	166,447
Oct	105,051	76,108	28,943	507,692	312,302	195,390
Nov	87,328	55,816	31,512	595,020	368,118	226,902
Dec	38,246	46,779	(8,533)	633,266	414,897	218,369
Jan	39,541	116,929	(77,388)	672,807	531,826	140,981
Feb	15,692	49,640	(33,948)	688,499	581,466	107,033
March	37,906	49,497	(11,591)	726,405	630,963	95,442
April	103,420	64,483	38,937	829,825	695,446	134,379
May	153,773	93,349	60,424	983,598	788,795	194,803
June	210,638	140,816	69,822	1,194,236	929,611	264,625

**Jefferson GC FY 2006**

July	77,186	35,606	41,580	77,186	35,606	41,580
Aug	134,072	96,900	37,172	211,258	132,506	78,752
Sept	115,068	70,501	44,567	326,326	203,007	123,319
Oct	81,026	68,681	12,345	407,352	271,688	135,664
Nov	47,558	50,668	(3,110)	454,910	322,356	132,554
Dec	10,882	64,642	(53,760)	465,792	386,998	78,794

**Jefferson GC FY 2005**

July	135,239	29,739	105,500	135,239	29,739	105,500
Aug	127,297	103,730	23,567	262,536	133,469	129,067
Sept	78,303	67,107	11,196	340,839	200,576	140,263
Oct	78,693	93,581	(14,888)	419,532	294,157	125,375
Nov	50,821	53,766	(2,945)	470,353	347,923	122,430
Dec	26,054	40,870	(14,816)	496,407	388,793	107,614
Jan	19,557	60,203	(40,646)	515,964	448,996	66,968
Feb	7,347	47,122	(39,775)	523,311	496,118	27,193
March	16,632	39,586	(22,954)	539,943	535,704	4,239
April	78,509	68,821	9,688	618,452	604,525	13,927
May	115,969	69,233	46,736	734,421	673,758	60,663
June	169,790	116,916	52,874	904,211	790,674	113,537

**FY 2006**  
**Revenue/Expenditure Analysis**  
**Fund 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Pinecrest GC FY 2006</b>						
July	47,032	22,228	24,804	47,032	22,228	24,804
Aug	98,031	82,933	15,098	145,063	105,161	39,902
Sept	75,235	54,146	21,089	220,298	159,307	60,991
Oct	63,284	59,586	3,698	283,582	218,893	64,689
Nov	46,346	48,380	(2,034)	329,928	267,273	62,655
Dec	11,859	69,635	(57,776)	341,787	336,908	4,879

**Pinecrest GC FY 2005**

July	56,985	33,948	23,037	56,985	33,948	23,037
Aug	99,489	78,725	20,764	156,474	112,673	43,801
Sept	67,172	71,701	(4,529)	223,646	184,374	39,272
Oct	59,380	50,441	8,939	283,026	234,815	48,211
Nov	48,458	47,391	1,067	331,484	282,206	49,278
Dec	20,140	44,769	(24,629)	351,624	326,975	24,649
Jan	18,703	62,008	(43,305)	370,327	388,983	(18,656)
Feb	9,182	45,614	(36,432)	379,509	434,597	(55,088)
March	20,346	45,078	(24,732)	399,855	479,675	(79,820)
April	62,310	50,427	11,883	462,165	530,102	(67,937)
May	97,697	62,154	35,543	559,862	592,256	(32,394)
June	109,859	88,630	21,229	669,721	680,886	(11,166)

**Twin Lakes GC FY 2006**

July	249,305	106,446	142,859	249,305	106,446	142,859
Aug	442,165	295,486	146,679	691,470	401,932	289,538
Sept	368,042	200,529	167,513	1,059,512	602,461	457,051
Oct	337,183	184,614	152,569	1,396,695	787,075	609,620
Nov	207,029	166,549	40,480	1,603,724	953,624	650,100
Dec	59,032	187,559	(128,527)	1,662,756	1,141,183	521,573

**Twin Lakes GC FY 2005**

July	242,885	131,895	110,990	242,885	131,895	110,990
Aug	435,815	238,349	197,466	678,700	370,244	308,456
Sept	307,616	239,965	67,651	986,316	610,209	376,107
Oct	287,752	207,066	80,686	1,274,068	817,275	456,793
Nov	208,913	180,723	28,190	1,482,981	997,998	484,983
Dec	100,320	124,739	(24,419)	1,583,301	1,122,737	460,564
Jan	103,879	156,479	(52,600)	1,687,180	1,279,216	407,964
Feb	37,034	138,415	(101,381)	1,724,214	1,417,631	306,583
March	95,271	129,911	(34,640)	1,819,485	1,547,542	271,943
April	255,120	142,833	112,287	2,074,605	1,690,375	384,230
May	392,682	160,935	231,747	2,467,287	1,851,310	615,977
June	539,495	291,722	247,773	3,006,782	2,143,032	863,750



FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Oak Marr GC FY 2006</b>						
July	82,181	27,967	54,214	82,181	27,967	54,214
Aug	159,573	106,137	53,436	241,754	134,104	107,650
Sept	131,980	70,495	61,485	373,734	204,599	169,135
Oct	130,614	93,213	37,401	504,348	297,812	206,536
Nov	78,012	63,341	14,671	582,360	361,153	221,207
Dec	29,691	98,627	(68,936)	612,051	459,780	152,271

**Oak Marr GC FY 2005**

July	91,040	30,763	60,277	91,040	30,763	60,277
Aug	161,943	106,702	55,241	252,983	137,465	115,518
Sept	105,026	63,743	41,283	358,009	201,208	156,801
Oct	96,416	69,217	27,199	454,425	270,425	184,000
Nov	66,155	68,054	(1,899)	520,580	338,479	182,101
Dec	32,348	64,453	(32,105)	552,928	402,932	149,996
Jan	34,242	69,165	(34,923)	587,170	472,097	115,073
Feb	29,178	45,216	(16,038)	616,348	517,313	99,035
March	40,841	68,524	(27,683)	657,189	585,837	71,352
April	102,572	59,217	43,355	759,761	645,054	114,707
May	149,720	69,990	79,730	909,481	715,044	194,437
June	189,494	110,929	78,565	1,098,975	825,973	273,002

**Laurel Hill GC FY 2006**

July	0	26,126	(26,126)	0	26,126	(26,126)
Aug	0	100,118	(100,118)	0	126,244	(126,244)
Sept	0	100,969	(100,969)	0	227,213	(227,213)
Oct	40,753	212,577	(171,824)	40,753	439,790	(399,037)
Nov	321,265	148,610	172,655	362,018	588,400	(226,382)
Dec	60,214	151,777	(91,563)	422,232	740,177	(317,945)

**Laurel Hill GC FY 2005**

July	0	4,237	(4,237)	0	4,237	(4,237)
Aug	0	20,560	(20,560)	0	24,797	(24,797)
Sept	0	18,224	(18,224)	0	43,021	(43,021)
Oct	0	8,975	(8,975)	0	51,996	(51,996)
Nov	0	38,092	(38,092)	0	90,088	(90,088)
Dec	0	(24,237)	24,237	0	65,851	(65,851)
Jan	0	(6,212)	6,212	0	59,639	(59,639)
Feb	0	33,151	(33,151)	0	92,790	(92,790)
March	0	30,470	(30,470)	0	123,260	(123,260)
April	0	(43,952)	43,952	0	79,308	(79,308)
May	0	2,808	(2,808)	0	82,116	(82,116)
June	0	20,236	(20,236)	0	102,352	(102,352)

FY 2006  
Revenue/Expenditure Analysis  
Fund 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
<b>Historic Property Rental FY 2006</b>						
July	14,845	4,905	9,940	14,845	4,905	9,940
Aug	47,428	35,969	11,459	62,273	40,874	21,399
Sept	30,110	23,856	6,254	92,383	64,730	27,653
Oct	38,098	24,364	13,734	130,481	89,094	41,387
Nov	16,675	21,833	(5,158)	147,156	110,927	36,229
Dec	156,829	144,911	11,918	303,985	255,838	48,147

**Historic Property Rental FY 2005**

July	24,758	6,360	18,398	24,758	6,360	18,398
Aug	39,650	25,944	13,706	64,408	32,304	32,104
Sept	20,485	19,294	1,191	84,893	51,598	33,295
Oct	26,143	21,896	4,247	111,036	73,494	37,542
Nov	14,770	19,290	(4,520)	125,806	92,784	33,022
Dec	13,370	21,321	(7,951)	139,176	114,105	25,071
Jan	13,258	37,203	(23,945)	152,434	151,308	1,126
Feb	5,993	23,535	(17,542)	158,427	174,843	(16,416)
March	27,140	22,163	4,977	185,567	197,006	(11,439)
April	32,538	22,605	9,933	218,105	219,611	(1,506)
May	30,819	21,600	9,219	248,924	241,211	7,713
June	51,286	38,294	12,992	300,210	279,505	20,705

## **DISCUSSION**

### FY 2006 Second Quarter Utility Update - Fund 170, Park Authority Revenue Fund

The second quarter analysis of excess utility costs over budget shows a slightly improved projection through the end of the year, from (\$840k) to (\$803k).

A status report was given to the Budget Committee on December 14, 2005, indicating a projected shortfall of approximately (\$840,000) from the budget (for natural gas, electricity and water). At that time, both significant rate increases for natural gas and electricity, and increased usage were identified as the cause of the projected increase. Significant rate increases have contributed to this problem; 71 percent for natural gas and 30 percent for electricity. Higher usage issues were primarily seen at the Cub Run RECenter and water also had higher than normal usage due to the Laurel Hill Golf Club initial set up and opening.

As of the second quarter, December 31, 2005, a utility shortfall is projected for (\$803,725) from the appropriated budget. This shortfall consists of (\$377k) from natural gas, (\$283k) from electricity and (\$143k) for water. Rates for utilities continue to fluctuate in response to supply and demand, influenced due to Hurricane Katrina supply disruptions and higher demand here and in other areas. The total rate increase, per therm for natural gas has continued at 71% for December, but with some billings examined online, January shows another rate increase over December for another 11%. Better weather should offset the higher rate applied to the therms used for the month of January.

Staff has been working to curtail the usage seen at the Cub Run RECenter. Therms have been reduced: 21,000 therms for November; 17,000 therms for December and 12,866 therms for January. Better weather has also been a factor in the reduction in therms used for January.

The Net Revenue budgeted for this fiscal year is \$663,228. After reserves, the set aside is approximately \$258k. With a projected shortfall of (\$803k) less the projected set aside, approximately \$545k needs to be decreased from expenses to achieve a break-even bottom line. Cost containment strategies and expense deferral are being implemented as noted below.

#### **Recommended Strategies:**

The strategy will be to manage personnel, operating expenses, and capital expenses to save and defer approximately \$545k by various options that include:



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- Position turnover and position management. Staff projects savings in personnel expenses of approximately \$200,000. This amount could be increased somewhat by imposing delays (not freezes) on filling vacated positions.
- There is \$225,000 budgeted for replacement of fitness equipment. This can be held until later in the year and released in an appropriate amount that protects the revenue fund but still replaces the most critical pieces of equipment.
- There is approximately \$70,000 in capital equipment that can be held with minimal impact.

Staff will continue to monitor utility expenses monthly. If utility costs are less than current projections, staff will take steps that would balance increased spending with the objective of a positive return for the revenue fund.

ENCLOSED DOCUMENTS:

Attachment 1: Fairfax County Park Authority, Revenue Fund (170), Utility Analysis  
Summary- As of December 31, 2005

STAFF:

Michael A. Kane, Director  
Timothy K. White, Chief Operating Officer  
Miriam C. Morrison, Director, Administration Division  
Seema Ajrawat, Fiscal Administrator  
Susan Tavallai, Senior Budget Analyst

**Fairfax County Park Authority  
Revenue Fund (170)  
Utility Analysis Summary- As of December 31, 2005**

Utility Analysis	FY 2006 Budget	Projected FY 2006 Expenditures	Variance	FY 2005 Budget	Total FY 2005 Expenditures	Variance	Rate per therm Increase FY 06 to 05	FY 06 Total Usage	FY 05 Total Usage	
Natural Gas*	\$565,220	\$942,621	(\$377,401)	\$564,410	\$585,735	(\$21,325)	71%	563,342	598,391	therms
Electricity	\$1,355,182	\$1,638,194	(\$283,012)	\$1,330,633	\$1,174,613	\$156,020	30%	25,525,375	21,992,820	killowatts
Water**	\$274,157	\$417,469	(\$143,312)	\$304,790	\$208,247	\$96,543	See note	136,878	111,991	gallons
<b>Total Utility:</b>	<b>\$2,194,559</b>	<b>\$2,998,284</b>	<b>(\$803,725)</b>	<b>\$2,199,833</b>	<b>\$1,968,595</b>	<b>\$231,238</b>				

\* Assumes Cub Run issue continues for the remainder of the year. Assumes same usage pattern with projected cyclical usage winter increase.

\*\* Primarily Laurel Hill due to start up of the golf course.

Operating Budget:	\$10,762,760
Utilities as % of	
Total Oper. Budget:	20%

Total Budget 170	\$32,526,214
Utilities as % of	
Total Budget:	7%

Budget	\$32,526,214
Shortfall Utility	\$803,725
Total Required	\$33,329,939
Increase over budget	2.5%

FY 2006 Operating Expenditures exceed the Revenue Funds total Operating Budget by 2.7% due to utility cost increases.

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February 22, 2006

## **ACTION**

### FY 2006 Third Quarter Budget Review - Fund 001, Park Authority General Fund

#### ISSUE:

Approval of the FY 2006 Third Quarter Budget Review submission for Fund 001, Park Authority General Fund.

#### RECOMMENDATION:

The Park Authority Director recommends the Park Authority Board approve the submission of the FY 2006 Third Quarter Budget Review for Fund 001, Park Authority General Fund to the Department of Management and Budget.

#### TIMING:

The Park Authority's FY 2006 Third Quarter was submitted to the Department of Management and Budget on February 15, 2006.

#### BACKGROUND:

Expenditures for FY 2006 are projected to be higher than budgeted for utilities (natural gas and electricity) and fuel (gasoline, diesel and DVS fuel charges) for unanticipated rate increases by \$216k. Utility costs are expected to exceed the budget by \$93k, and fuel is projected to exceed the budget by \$123k. An increase in appropriation is being requested in the amount of \$215,913 for both utilities and fuel at the Third Quarter Review. All other expenditures are in line with the budget.

General Fund revenues are in line with the budget and no changes are submitted for the Third Quarter Review.

#### FISCAL IMPACT:

The FY 2006 Third Quarter request for Fund 001, Park Authority General Fund impact, is an increase to the expenditure appropriation by \$215,913 contingent on approval by the Department of Management and Budget and the Board of Supervisors.

#### ENCLOSED DOCUMENTS:

Attachment 1: FY 2005 Third Quarter Review, General Fund 001

**FAIRFAX COUNTY PARK AUTHORITY**  
**FY 2006 THIRD QUARTER REVIEW**  
**GENERAL FUND 001**

	FY 2005 Actual	FY 2006 Current Budget	FY 2006 Third Qtr Request	Increase/ Decrease
<b>EXPENDITURES:</b>				
Personnel Services	\$19,387,718	\$21,151,604	\$21,151,604	\$0
Operating Expenses	\$5,404,333	\$5,405,110	\$5,621,023	\$215,913
Capital Equipment	\$240,000	\$300,000	\$300,000	\$0
<b>Subtotal</b>	<b>\$25,032,051</b>	<b>\$26,856,714</b>	<b>\$27,072,627</b>	<b>\$215,913</b>
<b>LESS:</b>				
Recovered Costs	(\$1,969,039)	(\$2,449,697)	(\$2,449,697)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$23,063,012</b>	<b>\$24,407,017</b>	<b>\$24,622,930</b>	<b>\$215,913</b>
<b>REVENUE:</b>	<b>\$2,455,045</b>	<b>\$2,620,971</b>	<b>\$2,620,971</b>	<b>\$0</b>

**Expenditures Adjustment:**

Fuel	\$122,856	
Electricity	\$33,827	
Natural Gas	\$27,299	
Water	\$31,931	
<b>Total</b>	<b>\$215,913</b>	<b>Increase in expenditures</b>

**Revenue Adjustment:**

There will be no adjustment to the revenue



## **INFORMATION**

### FY 2006 Third Quarter Budget Review - Fund 170, Park Revenue Fund

Park Authority's FY 2006 Third Quarter was submitted to the Department of Management and Budget on February 15, 2006. There are no appropriation adjustments to the Revenue Fund's operating budget for the FY 2006 Third Quarter Review. Revenue is anticipated to come in at less than the budget by (\$431,581), or 1.3%, but there is no change recommended to the appropriated budget at this time. The expenditure budget needs to remain, as currently appropriated, to meet projected expenditures for this fiscal year.

The current budgeted Net Revenue of \$663,228 will not be achieved due to unbudgeted expenditure impacts incurred in this fiscal year. Impacts to net revenue include the renovation at South Run RECenter, higher utility costs, and Laurel Hill start-up costs. Expenditures will be managed to achieve the maximum possible net revenue for year end.

Unless otherwise directed, the Park Authority Director will inform the Department of Management and Budget that no appropriation adjustments to the Revenue Fund's operating budget for FY 2006 Third Quarter Review are requested at this time.

#### FISCAL IMPACT:

There is no impact to Revenue or Expenditures for the FY 2006 Third Quarter Budget Review.

#### ENCLOSED DOCUMENTS:

Attachment 1: FY 2006 Third Quarter Review, Park Revenue Fund 170

#### STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administrative Division

Susan Tavallai, Senior Budget Analyst, Administration Division

FAIRFAX COUNTY PARK AUTHORITY  
FY 2006 THIRD QUARTER REVIEW  
PARK REVENUE FUND  
FUND 170

	FY 2005 ACTUAL	FY 2006 CURRENT BUDGET	FY 2006 THIRD QTR REQUEST	INCREASE/ (DECREASE)
<b>REVENUE:</b>	\$28,917,959	\$33,189,442	\$33,189,442	\$0
<b>EXPENDITURES:</b>				
Personnel Services	\$18,258,763	\$21,276,173	\$21,276,173	\$0
Operating Expenses	\$9,204,531	\$10,762,760	\$10,762,760	\$0
Capital Equipment	\$283,112	\$504,839	\$504,839	\$0
<b>Subtotal</b>	\$27,746,406	\$32,543,772	\$32,543,772	\$0
<b>Less:</b>				
Recovered Costs	(\$767,009)	(\$1,094,511)	(\$1,094,511)	\$0
Debt Service	\$1,074,041	\$1,076,953	\$1,076,953	\$0
<b>Total Expenditures</b>	\$28,053,438	\$32,526,214	\$32,526,214	\$0
<b>Net Revenue/(Loss)</b>	<b>\$864,521</b>	<b>\$663,228</b>	<b>\$663,228</b>	<b>\$0</b>

	FY 2005 ACTUAL	FY 2006 CURRENT BUDGET	FY 2006 THIRD QTR REQUEST	INCREASE/ (DECREASE)
<b>REVENUE SUMMARY BY COST CENTER:</b>				
Administration	\$533,425	\$490,692	\$490,692	\$0
Golf Enterprises	\$7,990,440	\$9,904,875	\$9,904,875	\$0
REC Activities	\$19,210,344	\$21,370,905	\$21,370,905	\$0
Resource Management	\$1,183,750	\$1,422,970	\$1,422,970	\$0
<b>TOTAL</b>	\$28,917,959	\$33,189,442	\$33,189,442	\$0
<b>EXPENSE SUMMARY BY COST CENTER</b>				
Administration	\$2,084,169	\$2,364,614	\$2,364,614	\$0
Golf Enterprises	\$6,418,306	\$7,915,465	\$7,915,465	\$0
REC Activities	\$18,473,280	\$20,907,628	\$20,907,628	\$0
Resource Management	\$1,077,683	\$1,338,507	\$1,338,507	\$0
<b>TOTAL</b>	\$28,053,438	\$32,526,214	\$32,526,214	\$0
<b>EXCESS INCOME OVER EXPENDITURES</b>	<b>\$864,521</b>	<b>\$663,228</b>	<b>\$663,228</b>	<b>\$0</b>

**INFORMATION -**

FY 2006 Third Quarter Budget Review - Fund 370, Park Authority Bond Construction

With regard to Fund 370, Park Authority Bond Construction, the Park Authority had a total of \$75,000,000 in authorized bond sales for parkland acquisition and development from the 1998 Park Bond Program. Bond sales to date from the 1998 Park Bond Program total \$75,000,000 with the last \$10,070,000 sold in the fall of 2004. The Park Authority had \$20,000,000 approved as part of the 2002 Bond Referendum. Bond sales to date total \$20,000,000 with the last \$3,850,000 sold in the fall of 2004. In addition, the Park Authority had \$65,000,000 approved as part of the fall 2004 Bond Referendum. As part of the FY 2005 Third Quarter Review, the Park Authority had appropriated \$5,000,000 in Athletic Fields, \$1,600,000 in Infrastructure Renovations, \$3,000,000 in Trails and Stream Crossings, \$1,000,000 in Natural/Cultural Resources, \$5,000,000 in Community Parks/Courts, \$5,000,000 in Building Renovation/Expansion, and \$6,000,000 in Land Acquisition for a total of \$26,600,000 of the fall 2004 Bond Program. As part of the FY 2005 Carryover, the Park Authority appropriated \$3,593,000 in Athletic Fields, \$1,612,000 in Infrastructure Renovation, \$1,895,000 in Trails and Stream Crossings, \$2,830,000 in Natural/Cultural Resources, \$4,426,000 in Community Parks/Courts, \$12,834,000 in Building Renovation/Expansion, \$6,760,000 in Land Acquisition, and \$4,450,000 in Building New Construction for a total \$38,400,000 of the fall 2004 Bond Program. This resulted in the full complement of \$65,000,000 from the fall 2004 Bond Program being appropriated.

Based on a beginning cash balance in FY 2006 of \$20,121,824, \$15,000,000 sold in the fall of 2005 and a projected future bond sale of \$50,000,000, the Park Authority will have a total appropriation of \$85,121,824 for FY 2006 to be expended on park land acquisition and development.

FY 2006 Beginning Cash Balance	\$20,121,824
Fall 2005 Bond Sale	\$15,000,000
Scheduled Bond Sales	<u>\$50,000,000</u>
 FY 2006 Third Quarter Total Request	 <u>\$85,121,824</u>

These funds will allow the Park Authority to continue the 1998, 2002, and 2004 Park Bond Program and complete the projects within the approved timeframe based on the Cash Flow Plan approved by the Board of Supervisors.

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FISCAL IMPACT:

The FY 2006 Third Quarter appropriation for Fund 370, Park Authority Bond Construction is projected to be \$85,121,824 contingent on approval by the Board of Supervisors.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2006 Third Quarter Review Fund Statement – Fund 370, Park Authority  
Bond Construction

STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Lynn Tadlock, Director, Planning & Development Division

Thaddeus Zavora, Manager, Financial Planning Branch

Michael Baird, Management Analyst, Financial Planning Branch



FY 2006 THIRD QUARTER REVIEW FUND STATEMENT					
Fund: 370, Park Authority Bond Construction					
Agency: Park Authority					
	1. FY 2005 Actual	2. FY 2006 Adopted Budget Plan	3. FY 2006 Revised Budget Plan	4. FY 2006 Third Quarter Estimate	5. Increase (Decrease)
Beginning Balance	\$20,290,567	\$0	\$20,121,824	\$20,121,824	\$0
Revenue:					
Sale of Bonds (1)	\$13,920,000	\$0	\$65,000,000	\$65,000,000	\$0
Total Revenue	\$13,920,000	\$0	\$65,000,000	\$65,000,000	\$0
Total Available	\$34,210,567	\$0	\$85,121,824	\$85,121,824	\$0
Expenditures:	\$14,088,743	\$0	\$85,121,824	\$85,121,824	\$0
Total Disbursements	\$14,088,743	\$0	\$85,121,824	\$85,121,824	\$0
Ending Balance	\$20,121,824	\$0	\$0	\$0	\$0

(1) The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 3, 1998, voters approved a \$75.0 million Park Authority Bond Referendum. On November 5, 2002, voters approved a \$20.0 million Park Authority Bond Referendum to support land acquisition and the development of existing park properties. All bonds associated with the 1998 Bond and the 2002 Bond have been sold. On November 2, 2004, voters approved a \$65.0 million Park Authority Bond Referendum to continue land acquisition and the development of existing facilities. The amount authorized by the Board of Supervisors for the fall 2005 bond sale was \$15,000,000. There is a balance of \$50,000,000 in authorized but unissued bonds associated with the 2004 Bond Program.

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**ACTION -**

FY 2006 Third Quarter Budget Review - Fund 371, Park Capital Improvement Fund

ISSUE:

Approval of the FY 2006 Third Quarter Budget Review submission for Fund 371, Park Capital Improvement Fund.

RECOMMENDATION:

The Park Authority Director recommends Park Authority Board approval of the submission of the FY 2006 Third Quarter Budget Review for Fund 371, Park Capital Improvement Fund to the Department of Management and Budget.

TIMING:

The Park Authority's FY 2006 Third Quarter was submitted to the Department of Management and Budget on February 15, 2006.

BACKGROUND:

With regard to Fund 371, Park Capital Improvement Fund, the Park Authority has a current appropriation of \$11,511,828 for projects in the fund. These funds are to be utilized for projects listed in Fund 371, Park Capital Improvement Fund and include those activities associated with the improvement fund such as easement administration, proffer development, park rental building repairs, improvements to revenue generating facilities, grants, and park improvements made possible as a result of lease payments on park sites.

For the FY 2006 Third Quarter Budget submission, the Park Authority is requesting that an additional \$629,218 be appropriated by the Board of Supervisors for donations received during the current fiscal year related to Lee District Land Acquisition and Development and ClemyJontri. The additional amounts requested are:

- \$542,862 increase needed for the Lee District Land Acquisition and Development Project to appropriate funds received from the Commonwealth of Virginia, Department of Transportation.
- \$86,356 increase needed for the ClemyJontri Project to appropriate funds

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raised by the FCPA Foundation on behalf of ClemyJontri.

FY 2006 Appropriation	\$11,511,828
Additional Requests	<u>\$629,218</u>
FY 2006 Third Quarter Total Request	<u>\$12,141,046</u>

FISCAL IMPACT:

The FY 2006 appropriation for Fund 371, Park Capital Improvement Fund is currently \$11,511,828. Based on the additional request of \$629,218 the total appropriation request for FY 2006 as a result of the Third Quarter Review is \$12,141,046.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2006 Third Quarter Review Fund Statements – Fund 371, Park Capital Improvement Fund  
Attachment 2: Project Adjustment Request - FY 2006 Third Quarter Review – Fund 371 Park Capital Improvement Fund

STAFF:

Michael A. Kane, Director  
Timothy K. White, Chief Operating Officer  
Lynn Tadlock, Director, Planning & Development Division  
Thaddeus Zavora, Manager, Financial Planning Branch  
Michael Baird, Management Analyst, Financial Planning Branch



FY 2006 THIRD QUARTER REVIEW FUND STATEMENT					
Fund: 371, Park Capital Improvement Fund					
Agency: Park Authority					
	1. FY 2005 Actual	2. FY 2006 Adopted Budget Plan	3. FY 2006 Revised Budget Plan	4. FY 2006 Third Quarter Estimate	5. Increase (Decrease)
<b>Beginning Balance</b>	<b>\$13,498,597</b>	<b>\$3,819,505</b>	<b>\$14,805,853</b>	<b>\$14,805,853</b>	<b>\$0</b>
Revenue:					
Capital Grants and Contributions <sup>(1)</sup>	\$0	\$0	\$370,000	\$370,000	\$0
Interest	\$202,782	\$0	\$0	\$0	\$0
Other Revenue	\$1,296,789	\$0	\$0	\$629,218	\$629,218
Total Revenue	\$1,499,571	\$0	\$370,000	\$999,218	\$629,218
Transfers In:					
Park Revenue Fund (170) <sup>(2)</sup>	\$900,000		\$210,000	\$210,000	
General Fund (001) <sup>(3)</sup>	\$465,000	\$0	\$0	\$0	\$0
Total Transfer In	\$1,365,000		\$210,000	\$210,000	
<b>Total Available</b>	<b>\$16,363,168</b>	<b>\$3,819,505</b>	<b>\$15,385,853</b>	<b>\$16,015,071</b>	<b>\$629,218</b>
Expenditures:	\$1,557,315	\$0	\$11,511,828	\$12,141,046	\$629,218
<b>Total Disbursements</b>	<b>\$1,557,315</b>	<b>\$0</b>	<b>\$11,511,828</b>	<b>\$12,141,046</b>	<b>\$629,218</b>
<b>Ending Balance</b>	<b>\$14,805,853</b>	<b>\$3,819,505</b>	<b>\$3,874,025</b>	<b>\$3,874,025</b>	<b>(\$0)</b>
Lawrence Trust Reserve <sup>(4)</sup>	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$0
Repair and Replace Reserve <sup>(5)</sup>	\$700,000	\$700,000	\$700,000	\$700,000	\$0
Facilities and Services Res <sup>(6)</sup>	\$1,611,579	\$1,611,579	\$1,666,099	\$1,666,099	\$0
<b>Unreserved Ending Balance</b>	<b>\$10,986,348</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>

(1) Reflects revenues from a Recreation Access Program grant awarded by the Commonwealth of Virginia Transportation Board on December 19, 2002 for improvements at Stratton Woods Park (project 004567), anticipated to be received in FY 2006.

(2) As part of the FY2005 Third Quarter Review, an amount of \$900,000 was transferred from Fund 170, Park Revenue Fund, for the following projects: \$150,000 for Park Rental Buildings, \$200,000 for ParkNet, and \$550,000 to increase the balance in the Facilities and Services Reserve. As part of the FY2005 Carryover Review a amount of \$210,000 is transferred from Fund 170 for General Park Improvements.

(3) In FY2005 a General Transfer in the amount of \$465,000 was necessary to support implementation of the Board of Supervisor's Environmental Agenda. Three critical environmental initiatives received funding including, \$150,000 to study Low Impact Development, \$135,000 for Stewardship Education, and \$180,000 to support expanded use of GIS for Natural Resource Management.

(4) This Reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation to this site. In accordance with the FCPA Board, the principal amount of \$1,507,926 received from the donation will remain intact, and any interest earned will be used according to the terms of the Trust.

(5) The Golf Revenue Bond Indenture requires that a security reserve and capital repair reserve be maintained in the Capital Improvement Plan for repairs to park facilities.

(6) In FY 2001, the Park Authority created a Reserve for the maintenance and renovation of revenue-generating facilities. As a result of FY 2005 Carryover Review, the Reserve is increased by \$54,520 due to interest received in the Facilities and Services Project (004765).

**Project Adjustment Request**  
**FY 2006 Third Quarter Review - Fund 371 Park Capital Improvement Fund**

The FY2006 expenditures are recommended to increase by \$629,218. The total FY 2006 Revised Budget with recommended Third Quarter adjustments is \$12,141,046.

In addition, the following project adjustments are requested at this time.

<b>Project/Detail</b>	<b>Increase/Decrease</b>	<b>Comments</b>
004108 Lee District Land Acquisition and Development	\$542,862	Appropriation of funds from the Commonwealth of Virginia, Dept. of Transportation. Total project estimate is increased from \$0 to \$542,862.
004782 ClemyJontri	\$86,356	Increase due to receipt of funds from the Park Authority Foundation. Total project estimate is increased from \$617,085 to \$703,441.

Total                      \$629,218

Board Agenda Item  
February 22, 2006

**ACTION -**

Allocation of Previously Appropriated Funds from General Park Improvement Projects

ISSUE:

Approval of staff recommendation for allocation of previously appropriated General Park Improvement funds to complete repairs and repainting of the Burke Lake Train.

RECOMMENDATION:

The Park Authority Director recommends the Park Authority Board approve the allocation of previously appropriated General Park Improvement funds to complete repairs and repainting of the Burke Lake Train.

TIMING:

Board action is requested on February 22, 2006, to permit work to be completed before the train begins operating in the spring of 2006.

BACKGROUND:

In September 2005 at Carryover, the Board approved the appropriation of \$210,000 in General Park Improvements for unspecified capital repairs that might arise during Fiscal Year 2006.

Included in the FY 2006 operating budget is \$150,000 for replacement of the Burke Lake Train engine. This item was identified during FY 2006 budget development in May 2004. Since that time, a large number of repairs have been required to the train car trucks and brakes to assure reliable operation and safety. Due to the age of the equipment, repair parts are difficult to acquire and frequently require special fabrication. Staff recommends a complete rebuild of the trucks and brakes with current components that will improve reliability and safety and simplify future repairs. In addition, staff recommends completely repainting the cars so that the entire train will present a uniform, new appearance when the new engine is put into service in the spring.

Park Operations has identified costs for both components of this project totaling \$95,000 with repairs totaling \$75,000, and painting totaling \$20,000.



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The Park Authority Director authorized work to begin this project on December 22, 2005, pending formal approval by the Budget Committee and Park Authority Board, in order to provide adequate time to complete the work before beginning operation of the train in spring 2006.

FISCAL IMPACT:

Based on cost estimates, funding in the amount of \$95,000 is necessary for this work. Funding is currently available in the amount of \$210,000 in Project 004748, General Park Improvements in Fund 371, Park Capital Improvement Fund.

ENCLOSED DOCUMENTS:

Attachment 1: Memo from Michael A. Kane regarding Allocation of Previously  
Appropriated Funds from General Park Improvement Projects

STAFF:

Michael A. Kane, Director  
Timothy K. White, Chief Operating Officer  
Charles Bittenbring, Director, Park Services Division  
Lynn Tadlock, Director, Planning & Development Division  
Thaddeus Zavora, Manager, Financial Planning Branch  
Peter Furey, Manager, Golf Enterprises/Recreation Parks, Park Services Division  
Ronald Pearson, Manager, Facility and Support Services



# FAIRFAX COUNTY PARK AUTHORITY

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## M E M O R A N D U M



**TO:** Charles Bittenbring, Park Services Division Director

**FROM:** Michael A. Kane, Director

**DATE:** December 22, 2005

**RE:** Allocation of Previously Appropriated Funds from General Park Improvement Projects

Please accept this memorandum as my authorization to expend previously appropriated Fund 371, General Park Improvement funds to complete repairs and repainting of the Burke Lake Train, in the amount not to exceed \$95,000. This authorization is pending formal approval of the Budget Committee on February 8, 2006, and the Park Authority Board on February 22, 2006.

Please let me know if you have any questions.

cc: Timothy K, White, Chief Operating Officer  
Miriam Morrison, Administration Division Director